

*Avitar Associates of New England, Inc.*

*Municipal Services Company*

# **Allenstown, NH**

## **2017 CYCLICAL REVALUATION**

**April 1, 2017**

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Avitar Associates of New England, Inc.  
150 Suncook Valley Highway • Chichester, NH 03258 • (603) 798-4419  
[www.avitarassociates.com](http://www.avitarassociates.com)



**Index**  
**Manual V3.15**

<b>Introduction.....</b>	<b>1</b>
<b>Intended Use/User .....</b>	<b>2</b>
 <i>Section 1.</i>	
<b>Certification/Contract &amp; Scope of Work .....</b>	<b>3</b>
<b>A. Certification .....</b>	<b>5</b>
<b>B. Scope of Work Contract.....</b>	<b>11</b>
<b>C. Personnel &amp; Qualifications .....</b>	<b>25</b>
<b>D. Data Collection ... ..</b>	<b>29</b>
 <i>Section 2.</i>	
<b>Prior DRA General Statistics .....</b>	<b>61</b>
 <i>Section 3.</i>	
<b>Valuation Premise .....</b>	<b>65</b>
<b>A. Three Approaches to Value/Highest &amp; Best Use .....</b>	<b>67</b>
<b>B. Zoning .....</b>	<b>71</b>
<b>C. Town Parcel Breakdown.....</b>	<b>85</b>
<b>D. Time Trending.....</b>	<b>86</b>
<b>E. Neighborhood Classification .....</b>	<b>88</b>
<b>F. Basic Mass Appraisal Process .....</b>	<b>91</b>
<b>G. Assumptions, Theories &amp; Limiting Factors.....</b>	<b>92</b>
<b>H. Public Right of Way (PRW) &amp; Utilities Value Report .....</b>	<b>93</b>
 <i>Section 4.</i>	
<b>CAMA System.....</b>	<b>121</b>
<b>A. Introduction to the Avitar CAMA System.....</b>	<b>123</b>
 <i>Section 5.</i>	
<b>Understanding Your Property Record Card &amp;     Abbreviations, Samples &amp; Definitions .....</b>	<b>129</b>
 <i>Section 6.</i>	
<b>Sales Data .....</b>	<b>151</b>
<b>A. Date Range of Sales &amp; Effective Date of New Value .....</b>	<b>153</b>
<b>B. Qualified &amp; Unqualified Sales Report .....</b>	<b>155</b>
 <i>Section 7.</i>	
<b>Spreadsheets Analysis .....</b>	<b>167</b>
 <i>Section 8.</i>	
<b>Field Review &amp; Informal Hearing Process .....</b>	<b>183</b>
<b>A. Field Review .....</b>	<b>185</b>
<b>B. Informal Hearing Process .....</b>	<b>187</b>
 <i>Section 9.</i>	
<b>Calibration Technique, Final Statistical Analysis &amp; Value Tables .....</b>	<b>189</b>
<b>A. Calibration Technique.....</b>	<b>191</b>
<b>B. Final Statistical Analysis &amp; Sales .....</b>	<b>195</b>
<b>C. Final Valuation Tables .....</b>	<b>345</b>
 <i>Section 10.</i>	
<b>Waterfront &amp; View &amp; Building Grade Information .....</b>	<b>365</b>
<b>A. Waterfront Report .....</b>	<b>367</b>
<b>B. View Report.....</b>	<b>381</b>
<b>C. Building Grade Report.....</b>	<b>385</b>





## **INTRODUCTION**

The purpose of this report is to document the guidelines, standards and procedures used in the recent town wide revaluation. The building cost data and the specific building and land information of each property, which is the foundation for this report and the valuation, were gathered and/or verified by the assessing staff of Avitar Associates of N.E., Inc., all qualified to do so and approved by the New Hampshire Department of Revenue, Property Appraisal Division. *See Section I.C. Personnel & Qualifications.* Sources may include local builders and developers, as well as the use of cost manuals, such as the Marshall & Swift Manual.

We use a data collection form (DCF) to facilitate the listing and pricing of buildings which will insure uniformity and accuracy in the collection of data and use of the CAMA system, this information, once entered, is used to generate the "Property Record Card". *See Section I.D. Data Collection.*

It should be kept in mind that nothing can replace common sense and experience. While this report is a guide to information about the revaluation and the resulting assessments, one needs to keep in mind that an assessment is an opinion of value based on information contained herein and the knowledge and experience of the assessor. This is simply a guideline.

An appraisal is an estimate of value at a point in time. Value is a moving target based on the actions of the market (buyers and sellers) and what they are willing to pay and accept for any individual property. As such, the assessment as of April 1<sup>st</sup>, (the assessment date for the State of New Hampshire), is not a fact, but rather an opinion of value based on all the local sales data and the social and economic forces observed in the community and represents a "reasonable" assessment that, while likely never matching another assessors opinion of value, should be reasonably close, assuming each opinion of value is factual and accurately established, generally meaning +/- about 10%.

There is no area of appraising where this judgement of value becomes more evident than in the valuation of land and its amenities, such as view, waterfront and neighborhood/location.

Land values are local. They cannot be compared to values of similar properties in other localities with any known accuracy. This suggests that the most valuable tool in arriving at a judgement of land value is going to be the local market. For any land valuation method to work, it must be based on the local market sales, as the social and economic values and condition of each community is different.

Adjustments for topography, shape and cost to develop vary greatly, as each property is unique. However, a review or comparison of these properties will show a relationship exists between the adjustment and severity of topography, shape and site development costs, based on the opinion of the revaluation supervisor and local sales data.

The contributory value of views, while based on sales data, also varies widely as do the views. The relationship with the added value based on sales having views, compared to other property in town with views is shown by the View Sample Pictures (*Section 10.*). This section assists in the application of adjustment for views, as well as shows consistency in the process. However, sales data never accounts for every variation of view or value adding feature or deduction, for that matter, that the job supervisor may come across in any given town. As such, experience and knowledge of the local sales must be used to assess these unique properties and make adjustments for the severity of the feature affecting value in his or her opinion and then consistently apply that condition.

### **Intended Use of Report**

The intended use of the report is to be a tool for local assessing officials to understand how the assessments were developed. To help them feel comfortable that the values are well founded and equitable, as well as help in the future assessment of new homes and maintenance of property values.

It is not intended to make the reader an assessor, but rather help the reader understand the process. It is intended to document the facts, assumptions and data used for their review and use in understanding and explaining the revaluation process.

The use of this report is to present the foundation of the recent revaluation and the process and procedures used to develop the assessed values for all property in town.

### **Intended Users of Report**

Intended users include, local assessing officials and real estate appraisers and other assessors.

It may also be used by the public on a more general level to understand the process, facts and methods used to estimate values.

### **What This Report is Not Intended to Do**

It is not intended to answer all possible questions, but rather to document the revaluation in general terms and enable the local assessor to answer more detailed questions which may not be readily apparent to the average property owner.

# ***SECTION 1***

## **CERTIFICATION/CONTRACT & SCOPE OF WORK**

- A. CERTIFICATION**
- B. CONTRACT & SCOPE OF  
WORK**
- C. PERSONNEL &  
QUALIFICATIONS**
- D. DATA COLLECTION**



# ***SECTION 1***

## **A. CERTIFICATION**



## CERTIFICATION

**Dear Board Members:**

The attached Cyclical Revaluation Report is hereby provided to the Town of Allentown for an effective date of new values of 4/1/2017.

Avitar appraised all taxable property (fee simple) within the municipality according to NH Revised Statute 75:1 and appraised all tax exempt and non-taxable property within the jurisdiction of this municipality in the same manner as taxable property. Avitar verified all sales used as a benchmark for this town wide valuation process. When developing the value of a leased fee estate or a leasehold estate, we analyze the effect on value, if any, of (1) the terms and conditions of the lease, and (2) the effect on value, if any, of the assemblage of the various parcels, divided interest or component parts of a property. The resulting assessments are my opinion as of the effective date of this agreement, of each property's most probable market value based on all of the local sales data analyzed and my experience with and opinion of that data, as well as similar circumstances experienced elsewhere.

I hereby certify that to the best of my knowledge and belief, the following:

- The statements of fact contained in this report are true and correct.
- The reported assumptions and limiting conditions are my impartial and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in any property that is the subject of this report and I have no personal interest with respect to the parties involved, nor any bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment and compensation for completing this task, although contingent upon developing and reporting predetermined statistical results was not contingent upon the resulting assessment of any individual property.
- My analyses, opinions and conclusions were developed and this report has been prepared in conformity with the NH State Law in affect as of the date of the signed contract, to the best of my knowledge.
- I have made a personal viewing of the properties, per the contract and scope of services agreement, (*Section 1.B. Contract & Scope of Work*) that are the subject of this report and I or members of my staff have inspected each building's interior when allowed.
- I certify that the total taxable value of the town is \$297,314,516.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# RESUME' OF SUPERVISOR OR SIGNOR

Loren J. Martin  
Avitar Associates  
150 Suncook Valley Highway  
Chichester, NH 03258

## **Experience:**

**2005 - Present**    **President Assessing Operations, Avitar Associates, Chichester, NH**  
Oversee Assessing Staff of +/- 15 Employees  
Day to Day Operations  
Budgeting/Planning  
Court Preparation & Defense  
Oversee all facets of revaluation work/schedules & staff

**8/03 - 2005**    **Assessor & District Manager, Avitar Associates of NE, Inc. Chichester, NH**  
Contract Assessor/Administrator to Misc. Communities in NH  
Oversee all Facets of Revaluation Work & Staff  
Measure & List All Classes of Property  
Extensive Work with CAMA System, Training on the CAMA System and Misc. Report  
Writing, Microsoft Office Products and Seagate Crystal Reports  
Administer State Statutes  
Integration with Tax Collector & Billing Systems/Warrant Processing  
Abatement Requests  
Building Permit Work - New Construction & Pickup Work  
Sales Analysis & Sales Verification  
DRA Sales Ratio Study  
Exemptions, Current Use & Land Use Change Tax, Excavation Activity  
Court Preparation & Defense

**9/01 - 9/03**    **Real Estate Supervisor/District Manager, Nyberg, Purvis & Associates, Inc, Acton, ME**  
**8/96 - 8/01**    **Field Assistant Assessor, Town of Merrimack, Merrimack, NH**  
**12/93 - 7/97**    **Data Collector/Data Entry, Patriot Properties, Inc., Lynn, MA**

## **Education:**

AS in Business Administration, University of New Hampshire  
Notre Dame College, Manchester, NH - Core College Work  
Maine Central Institute, Pittsfield, ME - Class of 1988, College Prep Courses  
IAAO Course 101 - Appraisal Principles  
IAAO Course 102 - Income Approach to Value  
IAAO Course 300 - Mass Appraisal  
IAAO Course 332 - Modeling Concepts  
IAAO Course 400 - Assessment Administration  
NH State Statutes/2010 Update Class/2016 Update Class  
Workshop 151 Uniform Standards of Professional Appraisal Practice (USPAP)  
2010 USPAP Update/2016 USPAP Update  
2013 Statistics, Modeling & Finance  
DRA Exemption & Credit Workshop

## **Authored:**

"Solar Energy - Consideration of a Warrant Article"  
"Assessment Versus Market Value"

## **Professional Designations or Affiliations:**

Certified NH Assessor #129  
State of NH Dept of Revenue, Certified Property Assessor Supervisor  
NHAAO - NH Association of Assessing Officials, 2<sup>nd</sup> Vice President  
NRAAO - Northeast Regional Association of Assessing Officials  
IAAO - International Association of Assessing Officials  
ASB - Assessing Standards Board, Current Member, 10/15 through Current  
Expert Witness Before the NH Board of Tax & Land Appeals  
Expert Witness in Belknap County



**NEW HAMPSHIRE DEPARTMENT OF  
REVENUE ADMINISTRATION**

**THIS CERTIFIES THAT**

**Loren J. Martin**

Has successfully completed and submitted the required documentation as  
required by state law to obtain status as a

**DRA-CERTIFIED PROPERTY ASSESSOR SUPERVISOR**

Which shall remain valid until December 31, 2021

Given this day of December 20, 2016



Stephan Hamilton, Director



# ***SECTION 1***

## **B. CONTRACT & SCOPE OF WORK**



## REVALUATION/UPDATE AGREEMENT

SUBJECT: An Update of all taxable, tax exempt and non-taxable property for tax assessment purposes, in accordance with the standards set forth in the laws of the State of New Hampshire and Administrative Rules adopted by the Department of Revenue Administration (DRA) and the Assessing Standards Board (ASB), in effect at the time of execution.

Allenstown, NH, a municipal corporation organized and existing under the laws of the State of New Hampshire, hereinafter called the Municipality; and Avitar Associates of NE, Inc., a business organization existing under the laws of the State of New Hampshire and having a principal place of business at 150 Suncook Valley Highway, Chichester, NH 03258 hereinafter called the Company, hereby mutually agree as follows:

### GENERAL PROVISIONS

#### 1. IDENTIFICATION

1.1 Name of Municipality:	Town of Allenstown
1.2 Address of Municipality:	16 School Street
	Allenstown, NH 03275
1.3 Contact Email:	smullolland@allenstownnh.gov
1.4 Contracting Officer for the Municipality:	Board of Selectmen
1.5 Telephone & Fax Numbers:	(603) 485-4276 Ext 112 Fax 603-485-8669
1.6 Name of Company:	Avitar Associates of N.E., Inc.
1.7 Address of Company:	150 Suncook Valley Highway
	Chichester, NH 03258
1.8 Telephone & Fax Numbers:	(603) 798-4419 Fax (603) 798-4263
1.9 Name and Title of Company Signer:	Loren J. Martin, President of Assessing Operations
	or Gary J. Roberge, CEO
1.10 Contact Email:	loren@avitarassociates.com or gary@avitarassociates.com

#### 2. GENERAL SERVICES TO BE PERFORMED BY THE COMPANY

##### 2.1 Appraise all property.

2.1.1 To appraise all taxable property within the municipality in a good and workmanlike manner according to New Hampshire Revised Statutes 75:1.

2.1.2 To appraise all tax exempt and non-taxable property (RSA 74:2) within the taxing jurisdiction of the Municipality in the same manner as taxable property.

2.1.3 The Company shall measure, list and verify all sales used as benchmarks for the update process, unless otherwise noted in the addendum section of this contract.

**2.2 Completion of Work:**

2.2.1 The company shall complete all work and deliver the same in final form to the Municipal Assessing Officials on or before 10/1/2017 with assessments as of 4/1/2017.

2.2.2 A penalty of \$35.00 per day shall be paid by the Company for each day required for completion beyond the above stated completion date for delays caused by the Company.

2.2.3 The re-assessment shall be considered complete and in its final form only when informal reviews have been complete, value changes made as required and the figures are submitted to and accepted by the Municipal Assessing Officials. The Company shall provide the municipality with a full set of property record cards, the USPAP Standard 6 Report which includes the data collection on manual and the CAMA Manual, if applicable.

**2.3 Personnel.**

2.3.1 The Company shall employ experienced and competent assessors who have been certified by the N.H. Department of Revenue Administration in accordance with ASB 300 rules and RSA 21-J:14-f for the level of work they will be performing. A list of personnel is attached to this contract detailing their level of certification.

2.3.2 The Company shall not compensate, in any way, a Municipal officer or employee or any member of the family of such officer or employee in the performance of any work under this contract.

2.3.3 Upon approval of the contract and before the update/revaluation begins, the Company shall forward to the N.H. Department of Revenue Administration a list of the approved employees assigned to the update project.

2.3.4 The Company will ensure the DRA Certified Assessor Supervisor will be on the job site 50% of the time.

2.3.5 The Company will ensure that there will be no assigning of any part of the contract to anyone other than the Company without express written permission by the Town.

**2.4 Public Relations.**

The Company and the Municipality, during the progress of the work, shall use its best efforts and that of its employees to promote full cooperation and amiable relations with the taxpayers. All publicity and news releases will be cleared with the Municipal Assessing Officials. The Company, upon request of the Municipality, will make available speakers to acquaint property owners with the nature and purpose of the update at a public forum scheduled by the Municipality, but not more than 4 during the course of the project.

**2.5 Confidentiality.**

- 2.5.1** The Company agrees to not disclose to anyone except the Municipal Assessing Official and the Commissioner of the N.H. Department of Revenue Administration or their respective designee, any preliminary values or new values discovered, for any purpose, or to permit anyone to use or peruse any of the data on file in connection with the update, until the values have been submitted to the Municipal Assessing Officials and are made public.
- 2.5.2** The Company agrees to furnish the New Hampshire Department of Revenue Administration staff member assigned to monitor the update reasonable requests for information made in writing.

**2.6 Compensation and Terms.**

The Municipality in consideration of the services hereunder to be performed by the Company agrees to pay to the Company the sum of \$48,000 dollars, in manner and form as follows:

- 2.6.1** Payment shall be made in monthly installments as the work progresses based on 90% of the estimated proportion of the work completed in the preceding month with the 10% balance being held and accumulated until final satisfactory completion of the update as defined in 2.2.3.
- 2.6.2** Payment shall be based on monthly progress reports submitted by the Company and accepted by the Municipality.

**3. DETAIL SERVICES TO BE PERFORMED BY THE COMPANY**

**3.1 Development of Unit Costs:**

- 3.1.1** The Company shall use Marshall & Swift Cost Manual as a basis to develop the costs of residential, commercial and industrial construction in the area and modify those costs by local sales, material costs and prevailing wage rates in the building trades. These shall include architects and engineer's fees, and contractor's overhead and profits. Before using such unit costs, the Company shall make tests using costs against actual sales of buildings whose actual current costs are known, in order to ensure accuracy.
- 3.1.2** Residential Property Appraisal Schedules. The Company shall use unit cost as the basis of appraisal of residential properties. Schedules shall consist of unit base prices upon definite specifications for houses of various types and quality of construction and reflect the building customs and practices in the community. The schedules shall include adjustment for story height, square foot size and extra features, such as barns, garages, pools, fireplaces, etc.

**3.2 Collection of Property Data – No Measure & Listing Except Sales Properties Used in Preliminary Sales Analysis**

- 3.2.1** All vacant land parcels and any attributes that may affect the market value shall be listed accurately. Such attributes may include, but not be limited to: number of acres; road frontage; neighborhoods; water frontage; water access; views;

topography; easements; deeded restrictions and other factors that might affect the market value.

**3.2.2** Every principal building(s), shall be accurately measured and listed to account for the specific elements and details of construction as described in the data collection manual. Such elements and details may include, but not be limited to: quality of construction; age of structure; depreciation factors; basement area; roofing; exterior cover; flooring; fireplaces; heating & cooling systems; plumbing; story height; number of bathrooms; number of bedrooms; and, other features, attributes, or factors that might affect market value. (All improvements on the property will be measured but not necessarily listed, ie. sheds, decks, barns, etc.)

**3.2.3** The Company shall make an attempt to inspect the property and if the attempt is unsuccessful, the Company may:

- (a) Leave a notification card at the property advising the taxpayer that they will receive a letter in the future to call and schedule an interior inspection and;
- (b) Send a letter to the property owner requesting that the property owner call the Contractor's designee, within a stated time frame as agreed upon by the Municipal Assessing Officials and the Company, to arrange for an interior inspection;

**3.2.4** If the Company is not able to arrange for an interior inspection or entrance to a building or parcel of land cannot be obtained as detailed in Section 3.2.5 below, the Company shall:

- (a) Estimate the value of the improvements using the best evidence available; and
- (b) Annotate the property record card accordingly.

**3.2.5** The Company shall complete interior inspection of all properties except:

- (a) Vacant or unoccupied structures;
- (b) Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to the Companies notifications;
- (c) Where postings prevent access;
- (d) Unsafe structures;
- (e) When the owner has refused access to the Company;
- (f) When inhabitants appear impaired, dangerous or threatening; and,
- (g) Any other reason for which the Municipal Assessing Officials agree that the property is inaccessible.

**3.2.6** Commercial and Industrial property, whether rented or not, may have its earnings or estimated earnings capitalized as another means of developing the properties market value.



**3.2.7** The Company shall provide to Municipality a complete copy of the: field data collection card(s).

**3.3 Market Analysis:**

**3.3.1** A DRA Certified Property Assessor Assistant under the guidance of a DRA Certified Property Assessor or Supervisor may validate sales data. A DRA Certified Property Assessor Supervisor shall prepare the full market analysis.

**3.3.2** In order to ensure that appraisals will reflect full and true value, the Municipality shall provide to the Company a copy of all property transfers for a period not to exceed two (2) years immediately preceding the effective date of the update.

**3.3.3** A market analysis shall be conducted using accepted appraisal methods in order to determine land, building and total property values. Such accepted methodology shall include the consideration of all sales given by the municipality to the Company and their inclusion in the sales section of the USPAP report with appropriate notations for those sales not used in the correlation of values.

**3.3.4** All qualified property sales shall be included in the USPAP report by photocopy or printout of the property assessment record card and a photograph of the principal buildings shall be attached thereto. A list of all unqualified sales will also be provided.

**3.3.5** The sales price and terms of the sale shall be verified by the Company and a notation as to qualified or unqualified transaction with unqualified sales noted as to reason made on the property assessment record card along with the sale price, date of the sale, and date of inspection.

**3.3.6** Land values shall be determined from land only sales whenever possible, however, in the absence of an adequate number of land sales, the appraiser may use the land residual technique to assist him in the determination of land values. The analysis shall show the sale price, adjustments made and final value as of the effective date of the update.

**3.3.7** The indicated land values shall be shown as, but not limited to, front foot, square foot, front acre or rear acre units or other appropriate units of comparison.

**3.3.8** The preliminary market analysis showing the sales used and the analysis to indicate property values, including front foot, square foot or front acre, rear acre unit values, or other appropriate units of comparison shall be delivered to the Municipal Assessing Officials prior to the notification to taxpayers of preliminary values. Final market analysis will be printed and provided to the Municipal Assessing Officials as part of the USPAP report.

### **3.4 Value Notification & Informal Reviews.**

**3.4.1** The Company shall provide the Municipal Assessing Officials with a list of newly established values for review and a sample notice that specifies the dates to call for scheduling an informal hearing.

**3.4.2** The Company shall mail, first class, to all property owners a notice of the newly estimated value of the property. Such notice shall also contain instructions for online access for 30 days for their ease in review and comparing assessments and an indication of where else this information is available, ie, the Library, Town Hall, etc. for review. The notice shall also contain the date, time and location of the informal review process including instructions on obtaining an informal review.

**3.4.3** The informal review process shall include a 4 day window for property owners to call and schedule an appointment which will occur at a later date. The informal review process may be monitored by the Municipal Assessing Officials or their designee. The Company shall ensure that an informal review of the newly estimated property values is provided to all property owners who request such review during the timeframe allowed for setting up appointments.

**3.4.4** The Company shall notify all property owners addressed during the informal reviews of the disposition of their review stating whether or not a change in value has resulted and the amount thereof and will contain information regarding the abatement/appeal process.

### **3.5 Manual of Appraisal:**

**3.5.1 Final Appraisal Report.** This report shall follow closely the most recent edition of Uniform Standards of Appraisal Practice (USPAP) Standard 6. The report shall contain the following sections:

1. A Letter of Transmittal.
2. A Certification Statement.
3. A section including the contracted Scope of Work.
4. A section detailing sales, income, and cost approaches to value including all valuation premises.
5. A section including all tables pertinent to the valuation process along with any schedules for the valuation of residential, commercial, industrial, manufactured housing and exempt properties.
6. A section including statistical analysis and testing.
7. A neighborhood/sales map.
8. A section detailing all CAMA system codes/tables.
9. A section detailing the data collection process.

The Company shall instruct the Municipal Assessing Officials or their designee in the use of the manual so that they will have an understanding of the appraisal process being utilized. Upon completion of the revaluation/update, the Company shall deliver one electronic copy and one hard copy of the report to the Municipal Assessing Officials and one copy to the DRA.

### 3.6 **Property Record Cards:**

- 3.6.1 The Company shall prepare property record cards 8-1/2 x 11 inches for each separate parcel of property in the municipality. Sales information is detailed on the front of the card to the right of owner information and includes grantor, date of sale, and consideration amount, qualification code and indicator of whether improved (I) or vacant (V).
- 3.6.2 The cards shall be arranged based on the Town's CAMA system design, as to show the owner's name, street number, or other designation of the property and the mailing address of the owner, together with the necessary information for determining land value, the number of acres of the parcel, the land classification, any adjustments made to the land values and the value of the improvements to the land.
- 3.6.3 The card shall be so arranged as to show descriptive information of the buildings, pricing detail, depreciation allowed for physical, functional and economic factors and an outline sketch of all principal buildings in the parcel. The property record cards shall be provided in map, lot and subplot sequence and will detail the base valuation year and the print date of the property record card.
- 3.6.4 Any coding used by the Company on the property record card will be clearly explained elsewhere on the card or in the USPAP report.
- 3.6.5 The initial's of the Company's employee who measured and/or listed the property shall be noted on each property record card, along with 3<sup>rd</sup> and 4<sup>th</sup> characters that describe the reason for the visit and what was done, ie, M=measured, L=measured & listed. A detailed explanation of these codes is outlined in the USPAP report.

### 4. **APPEAL - PROCEDURE NOTIFICATION.**

If any property owner believes their assessment is unfair and wishes to appeal for abatement, they **SHALL FIRST APPEAL TO THE LOCAL ASSESSING OFFICIALS** in writing, by March 1, in accordance with RSA 76:16. Forms for this purpose may be obtained from the local Assessing Officials. The **MUNICIPALITY** has until July 1 following notice of tax to grant or deny the abatement. If the property owner is dissatisfied with the decision of the local assessing authority, or the taxpayer does not receive a decision, the taxpayer may exercise **ONE** of the following options:

#### **OPTION NUMBER 1**

The taxpayer may **APPEAL TO THE BOARD OF TAX AND LAND APPEALS, 107 PLEASANT STREET, CONCORD, NEW HAMPSHIRE 03301**, in writing, after receiving the **MUNICIPALITY'S** decision or after July 1 and no later than September 1 after the date of the notice of tax, with a payment of an application fee as set by the Board (RSA76:16a)

#### **OPTION NUMBER 2**

The taxpayer may **APPEAL BY PETITION TO THE SUPERIOR COURT IN THE COUNTY IN WHICH THE PROPERTY IS LOCATED** on or before September 1 following the date of notice of tax. (RSA 76:17)

**NOTE:** An appeal to the State Board of Tax and Land Appeals shall be deemed a waiver of any right to petition the Superior Court (RSA 71-B:11)

**5. HOW THE COMPANY VALUES PROPERTY**

- 5.1** Replacement cost shall be computed using the schedules described in section 3.2. These values shall then be depreciated according to age, condition, utility and desirability and the appropriate amount of physical, functional and economic depreciation shall be shown on each property record card, or shown as a composite adjustment based on condition, utility and desirability.
- 5.2** If the residential property contains 4 or more separate apartments or residential areas and if the rental charges are at market level, the earnings may be examined to establish a basis of rent capitalization to be used as a comparison to other property indications of value.
- 5.3** Before the final values are estimated, a DRA Certified Property Assessor Supervisor shall compare the preliminary values with the sales utilized in the sales survey to ensure all values reflect the market as of April 1 of the year of the revaluation.
- 5.4** When computations of the data obtained from the inspection have been completed a final review shall be made by a DRA Certified Property Assessor Supervisor parcel by parcel, block by block, to identify and correct any mechanical errors, unusual features or anything influencing the final value and to ensure all properties are valued at their highest and best use.

**6. CONDUCT OF VALUATION OF PUBLIC UTILITY PROPERTY**

- 6.1** Utility property will be valued by Avitar considering the three approaches to value like any other property in town, where applicable. We will first consider the cost approach (RCNLD), then the income approach, if applicable and if data exists. Then the market sales approach, based on small self contained utilities, will be used when arms length sales exist that are not governed by state or federal agencies and lastly, the NH DRA value opinions, or any combination we feel appropriate unless directed otherwise by the town in writing.

**7. ABATEMENT & TAX APPEALS**

The Company agrees to furnish the services of a qualified representative to support the values established for the revaluation tax year upon local abatements without cost. A written recommendation will be provided. Appeals to the N.H. Board of Tax and Land Appeals or Superior Court, in all cases where the appeals have been entered within the time prescribed by law will be at the per diem rate of \$85/hour. "Any legal fees incurred are the sole responsibility of the town." In the case of an appeal upon Public Utility property that has been appraised by the Company, the prevailing rate will be charged (currently \$125/hr), the services of an expert may be required and the charge shall be \$1,500 per day plus expenses. The Company shall continue to be responsible for providing a qualified representative to support the established value even if the Municipal Assessing Officials have reduced the value as part of the proceedings defined in RSA 76:16. However, if the Municipal Assessing Officials increase any value established by the Company, they forfeit their right to Company representation.

**8. SERVICES TO BE PERFORMED BY THE MUNICIPALITY/CITY**

**8.1** The Municipality shall notify the Company, in writing, what property is exempt from taxation or for any reason dangerous or unsafe, so special arrangements can be made.

**8.2 Office Space and Equipment.**

The Municipality shall provide suitable office space with desks, tables, telephone access and chairs for the use of the agents and employees of the Company in performing their necessary work, if requested.

**8.3 Records and Maps.**

The Municipality shall furnish to the Company information pertaining to ownership of all property in the Municipality, the physical location of all property, including two sets of up-to-date tax maps, zoning maps, charts, plans and sales information which may be requested by the Company in performing its work under this contract. If updated tax maps are not provided (consistent with the April 1<sup>st</sup> assessing records), then an additional fee may be charged. Maps must show lot size and road frontages. If lot size and road frontage is not on the maps, it must be provided by the town with the maps. Building permits, along with plans for any subdivisions, lot line adjustments, mergers, etc. shall be provided.

**8.4 Sales Information.**

The Municipality shall keep the Company informed of all sales of property taking place during the progress of the update of which it has knowledge, shall make corrections on municipal maps as of April 1 of the update year where lots have been subdivided, merged or apportioned , and notify the company of all ownership, name and address changes.

**9. INDEMNIFICATION AND INSURANCE**

**9.1** The Company agrees to indemnify the Municipality against claims for bodily injury, death and property damage which arises through the company's actions in the course of the Company's performance of the agreement.

**9.2** The Company shall not be responsible for consequential or compensatory damages arising from the late performance or non-performance of the agreement caused by circumstances which are beyond the Company's reasonable control.

**9.3** The Company shall maintain Public Liability Insurance, Automobile Liability Insurance and Workmen's Compensation Insurance.

**9.3.1** The Public Liability Insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage and shall provide limits of \$1,000,000 each occurrence for bodily injury liability, and \$1,000,000 each occurrence for property damage liability.

**9.3.2** The Automobile Liability Insurance shall be in the form of comprehensive automobile liability and shall provide limits of \$1,000,000 each occurrence for bodily injury liability. A copy of the insurance certificate shall be forwarded to the Department of Revenue Administration before starting any work.

**9.4** The Company shall maintain certificates of insurance on record with the Department of Revenue before starting the revaluation confirming the required insurance coverage and providing that the State shall receive ten (10) days written notice of the cancellation or material change in the required insurance coverage.

**10. PERFORMANCE BOND**

The Company, before starting any update/revaluation work shall deliver to the Municipality an executed bond or irrevocable letter of credit in the principal sum of the amount to be paid by the Municipality to the Company, if required, as provided in subparagraph 2.6, as security for the faithful and satisfactory performance of this contract and shall not expire before final values are submitted to and implemented by the assessing officials. A copy of the bond or irrevocable letter of credit shall be forwarded to the Department of Revenue Administration before starting any work. Any cost for bond or letter of credit, if requested, is in addition to the cost of the contract as specified in Section 2.6 and detailed in the "Agreement Execution" section found on page 11.

**11. PROJECT SIZE**

It is agreed between the parties that the entire project consists of an estimate of 1,950 tracts as defined by RSA 75:9, and that in the event that the number should exceed 100% of said estimate, the company shall be entitled to additional remuneration based on \$55 per parcel/tract. In the event of missing utility parcels, the additional cost is \$1,500 per utility property.

12. ADDENDUMS AND APPENDIXES

- If changes in the law (that occur after signing of the contract) affect the deliverables as noted in this contract, additional fees may be assessed to cover the cost to comply and produce newly required products. This will be communicated in writing to the municipality as soon as it becomes known.
- No measuring & listing except sale properties.

## Agreement Execution

\*Bond Required by Town Please Check One & Initial: Yes ☐ No ☒

Additional Cost of \$1,920

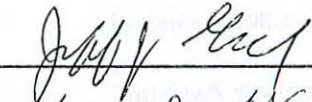
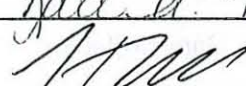
New Total, If Bond Required \$49,920

Total Number of Parcels 1,950

In the presence of:

Municipality of: Allenstown, N.H.

  
Witness

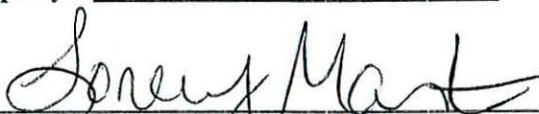
By:   
Kate A. Walker  
  
Board of Selectmen

Date: 2/22/16

In the presence of:

Company: Avitar Associates of N.E., Inc.

  
Witness

By:   
Loren J. Martin, President of Assessing Operations  
or Gary J. Roberge, CEO

Date: 3-2-16



## **AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT**

<b><u>ID</u></b>	<b><u>EMPLOYEE</u></b>	<b><u>AVITAR POSITION</u></b>	<b><u>NH DRA CERTIFICATION</u></b>
GR	Gary J Roberge	CEO, Sr Assessor	Certified Property Assessor Supervisor
LM	Loren J Martin	President, Sr Assessor	Certified Property Assessor Supervisor
DW	David Woodward	Assessor/Supervisor	Certified Property Assessor Supervisor
MS	Mark Stetson	Assessor/Supervisor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
JR	Jonathan Rice	Assessor	Certified Property Assessor
KC	Kerry Connor	Assessor Assistant	Certified Property Assessor Assistant
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
ER	Evan Roberge	Assessor Assistant	Certified Property Assessor Assistant
AD	Adam Denoncour	Assessor Assistant	Certified Building Measurer & Lister
JD	Jaron Downes	Building Data Collector	Certified Building Measurer & Lister



# ***SECTION 1***

## **C. PERSONNEL & QUALIFICATIONS**



## **PERSONNEL WHO CONTRIBUTED TO THIS PROJECT**

<b><u>ID</u></b>	<b><u>EMPLOYEE</u></b>	<b><u>AVITAR POSITION</u></b>	<b><u>NH DRA CERTIFICATION</u></b>
GR	Gary J Roberge	CEO, Sr Assessor	Certified Property Assessor Supervisor
LM	Loren J Martin	President, Sr Assessor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
JB	Jonathan Babon	Assessor	Certified Property Assessor
ER	Evan Roberge	Assessor Assistant	Certified Property Assessor Assistant
JD	Jaron Downes	Building Data Collector	Certified Building Measurer & Lister

DRA certification can be verified online at the State of NH DRA website at [www.nh.gov/revenue](http://www.nh.gov/revenue) as the Department of Revenue approve and certify all assessing personnel in the state.



# ***SECTION 1***

## **D. DATA COLLECTION**



## **I. Introduction to Data Collection – Data Collection was limited to sale properties & commercial and industrial properties classified for use in Mass Income Model**

The task of the Measurer and Lister or Data Collector, as we refer to them, is to collect data pertaining to:

- Square footage
- Exterior and interior characteristics
- Overall quality and condition of all building and land

Data Collectors are extremely important and are an integral part of the revaluation process. The data collected by the Measurer and Lister is used to establish the fair market value of properties for ad valorem taxation. Therefore, it is critical that such data be collected accurately and consistently to the best of their ability. The degree of accuracy obtained will directly reflect the overall quality of the individual appraisal, as well as the entire town wide revaluation.

In many instances, it is only the Data Collector whom the homeowner meets. Their ability to be courteous and professional lends credibility to the entire job. Conversely, a nonprofessional and discourteous attitude will create a very negative atmosphere throughout the town and promote distrust, as such, it is not tolerated.

Our staff is well trained, most with numerous years of experience. They are trained to measure and list all physical information, as well as note abnormalities in building or land condition for the Appraisal Supervisor's use on final review. Not all items noted or measured will directly impact value, but are noted for consistency and accuracy. A picture of the building, waterfront or view may be taken at this time to be attached to the assessment record card.

All personnel carry Company ID badges and their vehicles are marked with signs "Municipal Assessor". The Town Hall staff and/or the Police Department are notified of all staff working in the town and maintain the identity of and vehicle registrations for each employee.

DATA COLLECTION FIELD DOCUMENT										MODEL/STYLE		EXT WALLS/CONT		STORY HEIGHT	
MAP: OWNER	LOT:	SUBLOT:	CARD #	OF	FLAT	MINIMUM	1.00	1.50	1.75	2.00					
					GABLEHIP	NOVELTY	2.50	2.75	3.00	3.50					
					GAMBREL	PREFB WD PNL	3.75	4.00	SPLIT LVL						
PROP LOC #					STREET	PREFIN MTL									
DATE					INITIAL	NOTES	STN ON MASN	BEDROOMS	#						
							VINYL SIDING	BATHROOMS							
							WD SHINGLE	BTH FIXTURES							
							WOOD TRUSS	INTERIOR WALLS	EXTRA KIT						
DATE					GRANTOR	SALE PRICE	NOTES	AVG FOR USE	FIREPLACE(S)						
								DRYWALL	AC %						
					NOTES										
					ROOF COVER	MINIMUM	GENERATOR	QUALITY EST							
					ASBESTOS	PLASTERED		B4-AVG -40							
					ASPHALT	PL YWD PANEL		B3-AVG -30							
					CLAY/TILE	WALL BOARD		B2-AVG -20							
					CORR COMP	WOOD/LOG		B1-AVG -10							
					HI QUAL COMP	FLOORING									
					MET AL/TIN	CARPET		A0-AVG							
					PREF AB MTL S	CONCRETE		A1-AVG +10							
					ROLLED/COMP	HARD TILE		A2-AVG +20							
					RUBBER MEM	HARDWOOD		A3-AVG +30							
					SLATE	LINO/VINYL		A4-EXC							
					STANDING SEAM	MIN PL YWD		A5-EXC +10							
					TARGRAVEL	PARQUET		A6-EXC +20							
					WD SHINGLE	LAMINATE		A7-EXC +40							
						PINE/SOFTWD		A8-EXC +60							
					EXT WALLS	HEAT FUEL		A9-LUXURIOUS							
					ABOVE AVG	ELECTRIC		AA-SPECIAL USE							
					ALUM SIDING	GAS		CML WALLFRM/HEIGHT							
					ASBEST SHNGL	OIL		MASONRY							
					ASPHALT	SOLAR		REIN/CONCRETE							
					AVERAGE	WOOD/COAL		SPECIAL							
					BELOW AVG			STEEL							
					BOARD/BATTEN	HEAT TYPE		WOOD							
					BRK ON MASNRY	CONVECTION		YEAR BUILT							
					BRK VENEER	FA DUCTED		AGE CONDITION EST							
					CB STUCCO	FA NO DUCTED		A E F G P VP VG							
					CEDAR/REDWD	HEAT PUMP		BLDG DEPRECIATION							
					CEMENT CLPBR	HOT WATER		PHYSICAL							
					CLAPBOARD	NONE		FUNCTION							
					CONC OR BLK	RAD ELEC		ECONOMIC							
					DECOR BLK	RAD WTR		TEMPORARY							
					GLASS/THERMO	STEAM									
					LOGS			BASE RATE CODE							
					MASONITE										

DATA COLLECTION FORM SAMPLE, (DCF)



## **II. Data Collection Form = DCF**

The DCF document is a form onto which all information about the parcel is written. Each designated lot on a tax map should have a corresponding DCF. If a DCF is lacking for a lot, one is created.

### **Map - Lot - Sublot: Owner - Location - City - State**

This information is important and serves to identify the lot, location and corresponding owner. This information is supplied by the town, generally in the form of computerized labels which are transferred to the DCF. When in the field, it is very important to determine if the information written on the label is accurate. If there are any discrepancies, it is noted on the DCF. Mapping and ownership problems must be identified and it is the town's responsibility to resolve these discrepancies. If information is missing, accurate information is obtained so that the label is complete.

In addition to map and owner information, a special code or account number may occasionally be found on the label and is used by the town. Original DCF's should not be destroyed. If a new one is needed, it is stapled behind the original. This will eliminate the possibility of errors being made when copying the label information onto the new DCF.

### **Date - Book - Page - Grantor - Q/U - Code - Sale Price**

This section is used to describe recent sale information when available. When it exists, it is verified and noted on the DCF with a code of "VBO" meaning Verified by Owner. If no sales exist, we question the homeowner as to how long they have owned the property, if less than three years, sales information is obtained from the owner.

During our introduction to the property owner, we include the following or something similar:

Approximately when was the home built and how long have you owned it?

If they are new owners (within the past three years), we request and write down the date of the purchase, from whom the home was purchased, and whether or not other items were included in the sale such as boats, furniture, beach rights, if near water, etc. and if changes were made to the property after the sale which are noted appropriately.

**ARMS LENGTH SALE** = Willing seller and willing buyer, both of whom are knowledgeable concerning all the uses of the property and having no previous relation and neither are under any undo duress.

It is indicated on the DCF if any information relative to the sale or other circumstances causing the selling price to be abnormally high or low is known.

It should be noted that some property owners may be reluctant to offer information regarding their purchase, as such; it is not always noted on the DCF.

## History

This section is for the date, the assessor's initials, the reason they were there and the action taken. Listed below are codes of various actions. Characters one & two are the initials of assessor/lister, three is why they were there and four is the action taken.

ie: "04/04/2007 JDRL" indicates that Jane Doe visited the property on April 4, 2007 for the update and measured and listed the property.

### Third Character/Why

A = Abatement/Appeal

C = Callback

H = Hearing

P = New Construction/Pickup

S = Subdivision

T = Town/Taxpayer Request

U = Update

V = Verification Process

### Fourth Character/Action

E = Estimate

L = Measure & Listed or just listed after a previous measure/or used on vacant property to prevent a future unnecessary list letter.

M = Measure Only

R = Reviewed

X = Refusal with notes

### Used with 3<sup>rd</sup> Character H only

C = Change used w/Hearing Only

N = No Change used w/Hearing Only

INSP - System Applies to Properties Selected for Data Verification in either the Random Select Process or Block Formation Process.

DNSA – Did not show for appointment.

## **ACTIONS**

**E = ESTIMATED** - Interior characteristics are estimated when entry is not possible, either now or in the future. Some common reasons for estimating interiors are:

- Attempted to obtain a list at two different times and no one has been present.
- Homeowner has refused to allow interior inspection or to give the information about the interior that was requested or information given was questionable.
- Abandoned buildings.
- Posted properties.

**L = LISTED** - A person (not necessarily a homeowner) was asked questions about the property, and a walk through of the entire dwelling was made. If the owner refuses to help, by not allowing an interior tour or requesting us to leave the property, all such information is clearly noted on the DCF.

**M = MEASURED** only.

**R = REVIEWED** - Generally there for an abatement, appeal, or comparable research and review of property information, refers to exterior review only.

**X = REFUSED** - Homeowner or person talked to at the property has refused to:

- Allow the building to be measured.
- Allow a walk-through of the home.
- Or, requested to leave the property.

It should be noted that these codes apply only to property visits performed as part of this update.

## **LISTING THE PROPERTY**

### **Commercial & Industrial (C/I) Properties**

If the Mass Income Approach to value is employed, each C/I property must be visited to determine the appropriate category the property fits in, (ie., retail, offices, apartment, etc.). Because this process is subjective, the Supervisor is the control and determines how each property compares to the average in that category of properties. Each property must further be defined within the category to determine its building and location modifiers (average, good, poor, etc). Properties are rated relative to their category of property. For example, a good location for a retail business may not be a good location for an apartment or vice versa and the Supervisor must compare each C/I property to the average for that category of property and determine if the property reviewed is better or worse than the average.

## **LISTING THE PROPERTY**

### **Building Site & Land Topography Description**

Undeveloped/Wooded	A tract of land that is not improved with water, septic (or sewer) or electric.
Undeveloped/Cleared	Same as undeveloped wooded, but an area that could be a house site is cleared of trees or is a field.
Natural	Often found on seasonal/camp style properties and at times, on some year round homes. Typically, have little to no landscape features.
Fair	Normally lacks lawn area and due to limited site conditions like topography, may have undesirable site, normally below average lacking landscape.
Average	Typical landscaping features consisting of lawn area and some typical ornamental features such as, trees or shrubbery or minor garden/flower beds.
Good	Typically consists of nice lawn area, desirable ornamental features such as trees, shrubbery or garden/flower beds or minor amounts of stonewalls or walkways.
V. Good	Typically nice landscaped lawn and ornamental shrubbery professionally designed or a non-professional well designed layout, with some or all of the above.
Excellent	More expansive or manicured lawn areas and ornamental shrubs and trees or contain stonewalls or stone walkways or pond areas in a generally well laid out professional looking design.
Best	Extensive manicured lawn areas which include a combination of extensive trees/shrubs, well laid out gardens/flower beds and stonewalls and/or stone walls and/or pond areas in a well designed professional looking landscape.

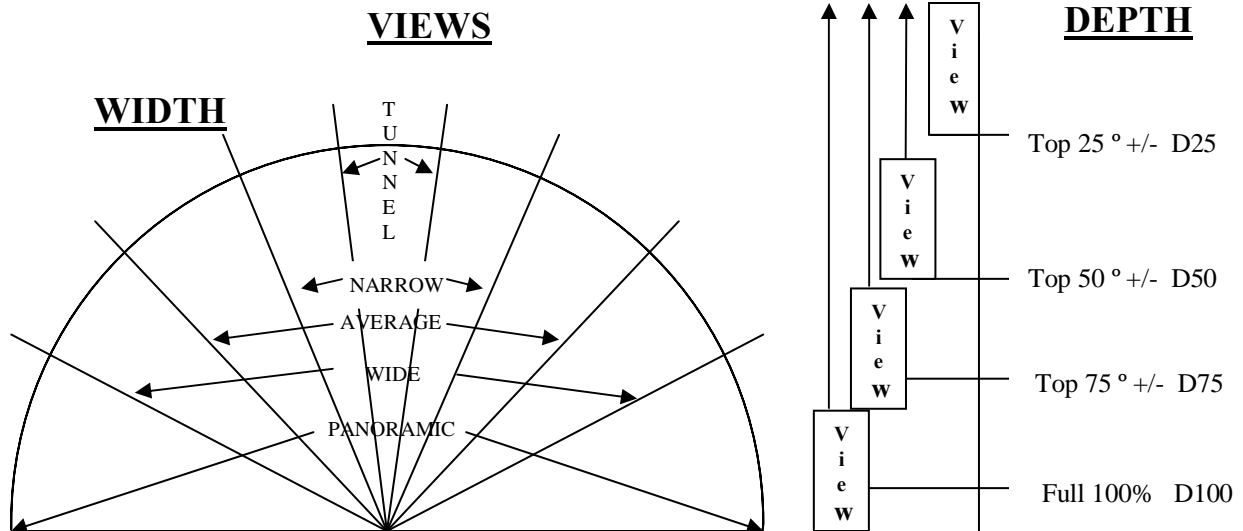
### **Topography**

Level	Flat, no hills, little to no ups or downs.
Mild	Mostly level topography with minor slopes and/or very gentle rolling topography.
Rolling	Typically rolling terrain with ups and downs or terraced areas or minor grade changes.
Moderate	Can have level areas, but predominately sloping topography which can be typically overcome by development, but costs are typically higher. Slopes can be readily walked and most people typically could control themselves if they fell on the slope.
Steep	Typically highly sloping terrain, but not as severe as severe slopes. Development costs are typically higher, but developable with added costs. Generally difficult to walk, but can be safely walked with care.

Severe Typically extreme sloping topography that would normally be viewed as unbuildable due to extremely high site costs for well, septic, driveways and home site creation. Typical person would not be able to walk or climb easily.

Driveway Gravel/Dirt; Nat/Grass; Paved; Undeveloped.

Road Gravel/Dirt; Paved; Undeveloped.



### SUBJECT \*

LAK Lakes  
MTS Mountains

HLS Hills  
PST Pastoral  
STR Streams/Rivers  
LMT Lakes & Mountains

### DISTANCE

CLS (or NER)  
DST

EXT

Close or Near – trees are visible & distinguishable  
Distant – you know there are trees but they are not distinguishable  
Extreme – no visual ability to distinguish tree cover

\*Descriptions can vary by town and are defined in the cost tables

View note samples: Noted as Subject/Width/Depth/Distance  
MTS/TUN/D75/DST  
(Tunnel View of Mountains 75% Deep, Far Away)

The factors applied are all listed and defined in Section 9.

## **LISTING THE PROPERTY**

### **Building Style & Normal Story Height**

<b><u>BUILDING STYLES*</u></b>	<b><u>PREDOMINATE STORY HEIGHT</u></b>
Ranch	One Story
Mobile Home	One Story
Cape	1-1/2, 1-3/4 Story
Saltbox	1-3/4 Story
Gambrel	1-3/4, 2 Story
Colonial	2 Story
Raised Ranch	One Story w/Raised Basement
Tri-Level	Split-Level
A-Frame	One, 1-1/2
Camp	One Story
Conventional	1-3/4 - 2-3/4

\*Building styles are for descriptive purposes only and do not affect the value.

### **Story Height Explanation (See Story Height Examples)**

The story heights are based on the amount of floor space which has headroom for the average person, we use six (6) feet for this calculation. What this means is if the upper floor of a particular house has only 100 usable square feet as defined above, and the first floor area is 400 square feet, then the house will be classified as one (1) story with a finished or unfinished attic.

The critical thing to notice when listing the house is the amount of headroom available in the upper stories and the approximate floor space covered. Use of this method to classify story height will facilitate consistent story height classification. The story height of the main section of the building is used to establish the story height description of the structure.

**One Story (Typically - Ranch or Camp style buildings):** The living area in this type of residence is confined to the ground floor. The headroom in the attic is usually too low for use as a living area and is used for storage only; however attics are possible, providing about 25% of the first floor space.

**One & Half Story (Typically - Cape & Conventional style buildings):** The living area in the upper level of this type of residence is around 50% of the ground floor. This is made possible by a combination of high peaked roof, extended wall heights and/or dormers. Only the upper level area with a ceiling height of 6 feet or more is considered living area. Measurements are taken by holding the tape at the 6 foot height mark and then measuring across the building. The living area of this residence is the ground floor area times 1.50. Some homes may be classified with a half story but have less than 50% useable space and classified as ATU or ATF in the sketch.

**One & Three Quarter Stories (Typically - Cape, Conventional & Gambrel style buildings):** The living area in the upper level of this type of residence is made from 65% to 90% of the ground floor. This is made possible by a combination of high peaked roof, extended wall heights and/or dormers. Only the upper level area with a ceiling height of 6 feet or more is considered living area. The living area of this residence is the ground floor times 1.75. See description on 1-1/2 stories for details on how to measure.

**Two Stories (Typically - Colonial, Conventional & Gambrel style buildings):** The living area in the upper level of this type of residence is 90% to 100% of the ground floor. The living area is the ground floor times 2.0.

**Split Levels (Typically - Raised Ranches or Tri-Level style buildings):** This type of residence has two (2) or (3) living area levels. One area is about four (4) feet below grade and the second is about (4) feet above grade and the third is above or right on top of one of these. The lower level in this type of residence was originally designed and built to serve as a living area and not a basement. Both levels have full ceiling heights. Another variation is an added third living area at or above ground level.

**Coding:** A three (3) character acronym coding system is used to classify areas and story heights of buildings. The following is the coding system and descriptions which is used in identifying areas of the sketch:

- ATF\*** ATTIC FINISHED - Access is through permanent stairs, normally no more than 25% of the total floor area and has 6 foot ceiling height.
- ATU** ATTIC UNFINISHED - No interior finish. (Same as above)
- BMF\*** BASEMENT FINISHED - Below grade and meets at least three of these four criteria: finished floors, finished walls, finished ceilings and heat.
- BMG** BASEMENT GARAGE - Generally sectioned off from the rest of the basement.
- BMU** BASEMENT UNFINISHED - Known as cellar and is below grade.
- COF** COMMERCIAL OFFICE - Refers to office area in commercial buildings not built for offices, such as factories and warehouses.
- CRL** CRAWL - Basement having 5' or less headroom.
- CPT** CARPORT - A roofed structure generally with 1 or 2 walls and attached to the main structure.
- CTH** Cathedral ceiling area, this is where the ceiling height is greater than 12 feet.
- DEK** DECK - An open deck or entrance landing with no roof.
- ENT** ENTRANCE - Entrance Landing with no roof, 3x3 and larger, normally unable to place a chair and sit.
- EPF** ENCLOSED PORCH - Typically unheated & uninsulated area. May have small heater, but is of seasonal use. Finished walls, floors and ceilings.
- EPU** COVERED BASEMENT ENTRY - All four sides are tight to weather, entrance to BMU, other than metal door (bulkheads).
- FFF\*** FIRST FLOOR FINISH - Living space with full ceiling height and finished interior.
- FFU** FIRST FLOOR UNFINISHED - Similar to FFF, but unfinished interior.
- GAR** GARAGE - A structure large enough to hold and store automobiles at grade level.
- HSF\*** HALF STORY FINISHED - Usually an upper level story with approximately 40% to 60% of floor area available and used for living space. (6 foot ceiling height).
- HSU** HALF STORY UNFINISHED - Same as HSF, but interior is unfinished.
- LDK** Loading Dock area. Raised platform of cement.
- OFF** OFFICE AREA - Finished area within home used primarily for business.
- OPF** OPEN PORCH - Roof structure with floor, but at least one (1) side is exposed to the weather. Screened porches are considered OPF's.
- OPU** OPEN PORCH UNFIN - Same as OPF, however, there is little to no finish.
- PAT** Patio area of stone, cement, brick, etc.
- PRS** Piling driven into the ground or other material used to support a building off the ground. Normally found with camps or seasonal construction.
- RBF\*** RAISED BASEMENT FINISHED - Used on raised ranch (split level) and Tri-Level homes or any building where 3 of the 4 walls or all 4 walls are 3' to 4' above ground, creating greater utility than a normal basement, or 1.5 or more walls with large windows providing good natural lighting in the basement, and walkout access.
- RBU** RAISED BASEMENT UNFINISHED - Same as RBF, but unfinished.
- STO** STORAGE - Unfinished area used for storage. Not easily converted to living space.
- SFA** SEMI-FINISHED AREA - Enclosed areas finished similar to living space, but not living space, such as indoor pool enclosures.
- SLB** SLAB - Foundation description where no basement or crawl space exist. Poured cement slab.
- TQF\*** 3/4 STORY FINISHED - A finished area with approximately 75% of floor area usable as living space.



**TQU** 3/4 STORY UNFINISHED - Same as TQF, except unfinished.

**UFF\*** UPPER FLOOR FINISHED - Upper floor living space with full ceiling height and finished interior.

**UFU** UPPER FLOOR UNFINISHED - Same as UFF, except there is no finished interior.

**VLT** VAULTED CEILING - Ceilings which are slanted or extended above the normal 8 feet, but less than 12 feet.

**\*Finished area is denoted by 3 or 4 finishes in a space – heat, floors, walls and ceilings.**

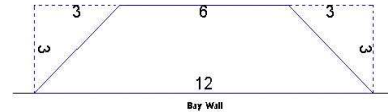
**Notes:**

- 1.) Attics - Attics are only classified if they are accessed by a permanent stairway. Attics which are accessed by pull down stairs or ladder are not assessed, but should be noted in the notes.
- 2.) Basements - Below grade areas with at least 5' or more headroom are considered basements. Areas with less than 5' of headroom are considered crawl space. A note should be made when access to the basement is from the outside of the home only. Usable basement areas should be measured, drawn and coded on the sketch. If basement areas are estimated, a note should be made of this estimate in the remarks section.
- 3.) Office Areas - Office areas should be measured and drawn on the sketch for all commercial buildings, not designed specifically for offices, ie. garages, warehouses, factories, etc.
- 4.) Cathedral Ceilings - Cathedral ceiling areas must be measured when entry into the home is obtained. The area of the cathedral ceiling (length and width) must be drawn and depicted in the sketch area.
- 5.) Vaulted Ceilings - Areas where the ceiling is pitched upward, not flat by about 2 to 5 feet, but less than one-story which is the typical height of a cathedral ceiling.

## Bay or Bow Window

A bay or bow window is a projection on the side(s) of a house which may or may not be considered a livable area. If the bay window(s) include usable floor space, it must be measured, drawn on the sketch at its actual location and properly labeled. Bay windows are most often angled and are drawn to scale on the sketch as they exist, plus a few extra measures as described below to allow for accurate area calculations.

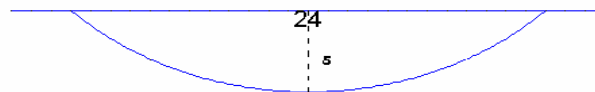
Only needed if different from other side



How to measure and sketch a bay window:

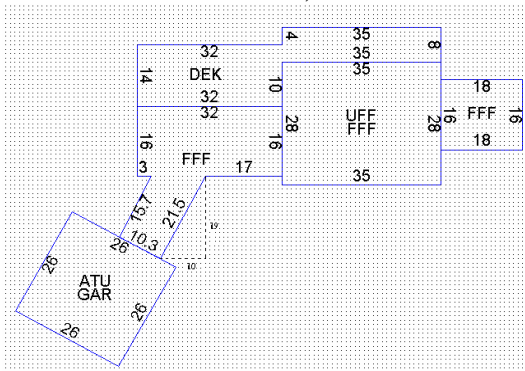
- 1.) Classify the bay window according to its appropriate story height.
- 2.) Check for basement area under the bay window upon listing.
- 3.) Bay windows are only picked up when they include floor space.

In the case of a **Bow window**, the same floor area requirements exist as with the bay window. However, measuring is a bit different. We need to know the depth of the window (5') and the length (24') to be able to sketch and calculate the area. In this case, the length from the point where the bow begins to where it ends is 24 feet. The altitude of the arc created by the bow, or the depth of the window, is 5 feet.



## Angles

Angles are a common type of measure that we come across in the field and it is crucial when measuring an angle to have enough written measurements on the sketch. The square footage on an angle cannot be computed if the appropriate measurements are not placed on the drawing. Create a right triangle on the ground where the hypotenuse is the building wall that is at an angle from the main structure, and then draw that triangle in your sketch giving all the measurements.



The two dashed lines form a 90° angle or right triangle with the building wall being the hypotenuse. Record all the dimensions accurately. With this information, the ATU/GAR addition and the FFF area can be drawn and calculated accurately.

## STRUCTURAL ELEMENTS

Structural elements describe exterior and interior characteristics of the house. The following is a description list of each structural element:

### **EXTERIOR WALLS**

*Two (2) entries possible, the 2 most predominate*

<b>MINIMUM:</b>	Plywood. Subwall sheathing with tar paper cover as a permanent siding.
<b>BELOW AVERAGE:</b>	Siding not otherwise described and reflecting less than average quality; ie: masonite, rough sawn lumber w/bark.
<b>NOVELTY:</b>	Denotes wood siding, generally found on camps, with or without sheathing underneath.
<b>AVERAGE:</b>	Siding not otherwise described and reflecting average quality (for comparison purposes other average quality sidings include novelty, board & batten & clapboard). All forms of softwood.
<b>BOARD &amp; BATTEN:</b>	Vertical boards with narrow wooden strips called battens covering the joists.
<b>ASBESTOS SHINGLE:</b>	Typically the shingles are hard and brittle with noticeable grain or textured surface, non-flammable material that comes in 1x2 sections used in homes circa 1940 - 1960's.
<b>LOGS:</b>	Logs that are not simulated log.
<b>ABOVE AVERAGE:</b>	Siding not otherwise described and reflecting better than average quality.
<b>CLAPBOARD:</b>	Wood siding having one edge thicker than the other and laid so that the thick edge overlaps the thin edge of the previous board, not cedar or redwood, usually has knots.
<b>CEDAR OR REDWOOD:</b>	Most commonly found as vertical siding, or at various angles on contemporary style housing, also exist as very high grade clapboard or shingles can have knots on low side of cedar/redwood.
<b>PREFAB WOOD PANEL:</b>	A type of plywood siding of which there are unlimited varieties on the market. (T-111) Typically, a 4x8 sheets.
<b>DECORATIVE BLOCK:</b>	Cement block that is either fluted or has a rough finish which appears like it has been broken in half.

<b>WOOD SHINGLE:</b>	Shingles not of cedar or redwood, good quality shingles, but not above average.
<b>CONCRETE/CINDER:</b>	Concrete or cinderblock siding.
<b>STUCCO:</b>	Stucco veneer on concrete, cinder block or wood.
<b>ASPHALT:</b>	Asphalt composition shingle, usually on modest housing.
<b>BRICK ON VENEER:</b>	Brick veneer on wood or metal frame construction with wood sheathing.
<b>BRICK ON MASONRY:</b>	A load bearing structural wall. Not brick buildings.
<b>STONE ON MASONRY:</b>	Refers to various stone or stone veneers usually on a load bearing masonry wall.
<b>VINYL SIDING:</b>	Clapboards made of vinyl with various grades or qualities. Typical siding used in today's construction due to low cost when compared to cedar clapboard.
<b>ALUMINUM SIDING:</b>	Same as vinyl, but with aluminum material, clapboard style siding made from aluminum.
<b>PRE-FINISHED METAL:</b>	Enameled or anodized metal commonly found on campers/mobile homes, commercial and industrial buildings.
<b>GLASS/THERMOPANE:</b>	Vacuum packed glass sandwich, usually tinted and commonly found on large commercial and office buildings.
<b>SOLID BRICK/STONE:</b>	Solid masonry walls; precast concrete panels.
<b>CEMENT CLAPBOARD:</b>	Cement fiber siding. Asbestos-free fiber and cement combined and pressed together in the shape of a clapboard. Holds paint very well.
<b>MASONITE:</b>	Composite pressboard/fiberboard, if not maintained will show areas of rot.

### ***ROOF STRUCTURES***

<b>FLAT ROOF:</b>	Flat, no pitch to any direction.
<b>SHED ROOF:</b>	Single direction sloping.
<b>GABLE:</b>	A ridged roof with two pitches slopping away from each other.

<b>HIP:</b>	A roof that rises by inclined planes from all four sides of the house to one common ridge or point.
<b>SALTBOX:</b>	Essentially the same as a gable roof, but one of the two slopes is much longer than the other.
<b>MANSARD:</b>	Similar to hip roof, but having a flat area on the top or changes the pitch of incline part way.
<b>GAMBREL:</b>	A roof with two distant slopes on each side forming four roof planes.
<b>IRREGULAR:</b>	Otherwise not described and having many different angles, shapes and slopes, i.e. bow style roof.

### ***ROOF COVER***

<b>METAL/TIN:</b>	Tin or metal covering, often times corrugated like ribbon candy, typically 4x8 sheets, light gauge.
<b>ROLLED COMPOSITION:</b>	Typically a felt saturated with asphalt and granule stones on the surface. It comes in a roll. Good for low pitch roofs.
<b>ASPHALT:</b>	Standard type of shingle used today. It can be single or three tab. Including Architectural style shingles.
<b>TAR/GRAVEL:</b>	A flat or very low pitched roof coated with tar material and then covered by a uniform crushed gravel material. This is normally seen on commercial/industrial buildings.
<b>RUBBER MEMBRANE:</b>	A thin sheet of rubber seamed together. Typically found on flat roofs. It is typical for commercial/industrial buildings.
<b>ASBESTOS:</b>	Shingles of rigid fireproof asbestos. This is typically laid in a diamond pattern. It is very brittle and used in homes circa 1940-1960's.
<b>CLAY/TILE:</b>	Terra Cotta roofs that are not typically found in New England.
<b>WOOD SHINGLES:</b>	Wood shingle or shake. Wood shakes have random thicknesses as they are hand split.
<b>SLATE SHINGLES:</b>	Rectangular pieces of slate, each overlapping the other.
<b>CORRUGATED COMPOSITION:</b>	It is typically, in 4'x8' sheets. This includes Anjuline panels.

- PREFAB METAL:** Modified corrugated metal panels that are one piece which run from ridge to soffit. These are either nailed or screwed.
- HIGH QUALITY/COMPOSITION:** This is a newer roof that is typically found on higher priced homes. The material can be made with almost any material. Pressed or formed to look like slate or shake. Life expectancy is 50 years.
- STANDING SEAM:** Heavy gauge metal roofing that “stands up” at seams about 2", every 6-8 inches in an upside down cone fashion with a 50 year life.

## INTERIOR WALLS

*Two (2) entries possible, choose the 2 most predominate*

- MASONRY/MINIMUM:** Cinder block or concrete form/or studs, no finish.
- WALL BOARD:** Composition 4' x 8' sheets, such as Celotex, typically found in manufactured homes, low quality, typically 1/8".
- PLASTER:** All plaster backed by wood lattice attached to the studs.
- \*\*WOOD/LOG:** Tongue & groove construction, logs, wainscoting.
- DRYWALL:** A rigid sandwich of plaster and paper.
- PLYWOOD PANEL:** 4' x 8' plywood panel sheathing comes in many grades and styles.
- AVERAGE FOR USE:** Is generally used for commercial/industrial buildings to describe the interior finish as being normal for that style building and use.

*\*\*Custom Wood is now being called Wood/Log. Custom Wood was meant and used to mean solid wood interior, and the term custom was improperly used. As such, it is being corrected, the term custom wood and wood/log are synonymous, interchangeable and carry the same value. The overall quality grade of the house accounts for various wood and design qualities.*

## HEATING FUEL

- WOOD/COAL:** Chosen only if there is no conventional heating system. Wood stoves only. (Such as in camps, cottages).
- OIL:** May be identified on the exterior by the presence of oil filler pipes, kerosene or K1 are also fuel oil.
- GAS:** LP or propane gas - these can be identified by LP gas which has a meter on the side of the house or propane gas will have a large tank on or in the ground.

**ELECTRIC:** Baseboards or geothermal.

**SOLAR:** Solar panels can be viewed on the roof area.

### ***HEATING TYPE***

**NONE:** No heat.

**CONVECTION:** Heat transfer through dispersion. (Wood stove/monitor or Rennai type heat).

**FORCED AIR NOT DUCTED:** Has blower to blow heat through one vent, no duct work in the house.

**FORCED AIR DUCTED:** Series of ducts throughout the house, for hot air to be blown through.

**HOT WATER:** Forced hot water through baseboards.

**STEAM:** Radiators.

**RADIANT ELECTRIC:** Electric baseboard, typical electric heat, oil heat supplied through floors, panels in the walls or ceilings.

**RADIANT WATER:** Hot water heat in the floors by tubing under flooring with hot water through them.

**HEAT PUMP:** Electric unit which provides forced air heat, usually combined with central air conditioning.

**GEOTHERMAL HEAT:** Listed as electric under heat fuel and heat pump under heat type.

### ***INTERIOR FLOORING***

*Two (2) may be chosen, the two most predominant are listed.*

**MINIMUM PLYWOOD:** Plywood subfloor or underlayment.

**CONCRETE:** Concrete slab usually commercial or industrial.

**HARD TILES:** Quarry, ceramic tiles or polished and/or stamped concrete.

**LINOLEUM/VINYL:** Refers to all forms of linoleum type products of various designs and shapes. Typically sold in rolls or sheets.

**PINE OR SOFTWOODS:** Pine or softwood boards covering floor area.

**HARDWOOD:** Generally oak, cherry, maple, birch, bamboo or ash woods.

<b>LAMINATE:</b>	A laminate wood look floor that is very durable. Often goes by brand name Pergo.
<b>PARQUET FLOORING:</b>	Refers to a surface made of small pieces of hardwood, solids and veneers in various patterns and designs.
<b>CARPET:</b>	Wall to wall carpet of good grade, usually found over the subfloor material, but occasionally covering other floor covers as a replacement.
<b>AVERAGE FOR USE:</b>	Is generally used for commercial/industrial buildings to describe the floor as being normal for this type of structure and use.
<b>VCT:</b>	Vinyl composition floor tile is a commercial grade vinyl tile found typically in schools or commercial buildings.

### ***NUMBER OF BEDROOMS***

Bedrooms should be counted considering the resale value, rather than the homeowner's personal use of the rooms. For example, if you go upstairs and find three (3) rooms and a bathroom and the owner says there are only two (2) bedrooms, the other room is used as a library, sewing room, office, etc., then for our purposes, that third room is a third bedroom. One must be careful because libraries, offices and sewing rooms can be legitimate depending on the location in the house and access. Presence of a closet space generally is reason to classify as a bedroom(s). However, it should be noted that a closet is not the only measure to determine, ie: many homes had no closets in the bedroom, yet they are still classified as bedrooms.

### ***BATHS OR BEDROOMS***

Count the physical number of rooms and total fixtures. For bathrooms, enter the number of rooms and under fixtures, enter the total number of fixtures found in the bathroom(s). A fixture is a bath, sink, shower, urinal, bidet, Jacuzzi tub, etc.

#### **Commercial Baths**

- 0 = None
- .5= Minimum
- 1 = Below average for use
- 2 = Average for use
- 3 = Above average for use
- 4 = Extensive for use



### ***GENERATORS***

Number of units found and denoted in the building section. Notes on size and model should be made.

### ***EXTRA KITCHEN***

Number of kitchens that exist beyond the first/main kitchen in the home. This is normally seen in in-law apartments or additional living areas. Note the number of full kitchens found in the building. Be cautious of in-law type setups that do not have a full kitchen but maybe some kitchen components.

### ***AIR CONDITION SYSTEMS***

Room air conditioners are not considered, unless permanently built in.

**NO:** None exist, or only room units are present.

**YES:** Normally a large compressor found outside with complete duct work throughout house or parts of the house, sometimes combined with a heat pump.

If a permanent wall unit is found, it will be noted as central air and an estimated percentage of the cooled area will be noted, ie 25%, 50%, 75% or 100%.

### ***NUMBER OF STORIES***

The number of stories should be identified and noted on the DCF upon measuring. The number of stories will be further adjusted for accuracy, if needed, upon listing or review. If the building has multiple story heights, the area with the most square footage should determine the overall story height classification. However, each section of the house should be correctly labeled as it exists on the sketch.

## ***QUALITY ADJUSTMENT***

Quality adjustment refers to the overall quality of construction, marketability and desirability of the property.

Defined as:	B5 = Average -50%	A3 = Average +30%
	B4 = Average -40%	A4 = Excellent
	B3 = Average -30%	A5 = Excellent +10%
	B2 = Average -20%	A6 = Excellent +20%
	B1 = Average -10%	A7 = Excellent +40%
	A0 = Average	A8 = Excellent +60%
	A1 = Average +10%	A9 = Luxurious
	A2 = Average +20%	AA = Special Use

## ***CONDITION***

Condition relates to the primary structures condition relative to the year built listed as:

Excellent | Very Good | Good | Average | Fair | Poor | Very Poor

This is also where depreciation is accounted for. Depreciation is defined as a decrease or loss in value because of wear, age, location or other causes.

Defined as:

Functional - Based on problems with design, layout and/or use of building, i.e. bathroom between 2 adjacent bedrooms with no hallway access to bathroom. Bedroom through bedroom access, very low ceiling, chimney through middle of the room.

Economic - Based on factors influencing value that are external to the building and beyond the owner's control, i.e. house is situated close to a nightclub, airport, dump, sand & gravel pit or any unsightly property.

Physical - Poor physical condition above and beyond the normal wear and tear, i.e. severe water damage, fire damage, rotted window sills, bouncing, cupping or crowning floorboards, sagging ceiling or floor.

The percentage applied to depreciation is calculated based on the severity of the issues as noted by the data collector. The Supervisor makes this determination based on the notes of the data collector. The reason for the depreciation, i.e. next to gravel pit, should be listed in the notes section with the appropriate adjustment in the depreciation section. Typically, physical depreciation relates to the cost to cure the problem.

## ***XFOB***

Extra features and outbuildings - in general, XFOB's refer to structures that are not attached to the principal building. XFOB's must be:

- a. Identified.
- b. Measured - (length & width).
- c. Units or quantity (how many) identified (when length & width not used).
- d. Condition - noted as a percentage.

**IGP - IN GROUND POOL** - There are many different sizes of IGP's and all will need to be measured accurately. Pools may be of irregular shapes such as kidney bean. A kidney bean shape IGP should be measured on its longest length and its average width.

**AGP - ABOVE GROUND POOL** - AGP's are measured and assessed starting at 18' diameter. AGP's less than 18' in diameter (or less than 250 square feet) are not assessed, but should be measured and noted on the card. Softpools are not measured, but should be noted.

Common AGP diameters and AREA calculators for round pools.

<u>Diameter</u>	<u>Area (Units)</u>	<u>Length</u>	<u>Width</u>
18'	254	18'	14'
20'	314	20'	15'
22'	380	22'	17'
24'	452	24'	18'
27'	572	27'	21'
28'	615	28'	22'

AGP's that are rectangular are measured on their longest length & widest width.

**SHEDS** - All sheds are measured. An average new shed should have a condition of 100%. If of very good quality, increase or decrease if in poor condition.

**DECK** - Deck refers to platforms that are not attached to the primary building. Some decks will be attached to the above ground pools.

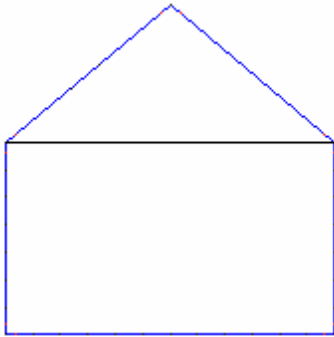
**SOLAR PANELS** - Can be of the photovoltaic (PV) (electric type) or Hot Water (H2O). Identified by type, location and age, if available. Atypical size & physical condition should be noted.

All XFOB's are measured with the exception of the following:

1. Childs playhouse
2. Tree houses
3. Ice or Bob houses
4. Bulkheads - metal doors covering the entrance to the basement
5. Dog houses
6. Fire escape platforms
7. Handicap ramps
8. Metal storage boxes (or trailer bodies) on residential property.

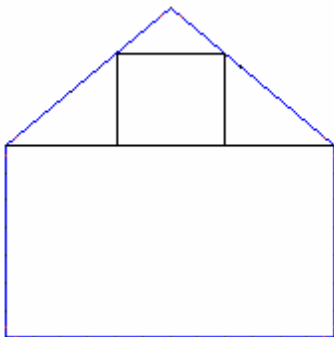
All XFOB's not picked up should still be noted. ie, DNPU treehouse

## **STORY HEIGHT EXAMPLES**



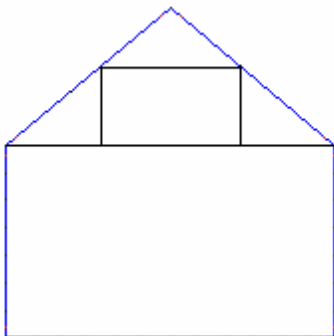
### **1 STORY FRAME**

Ranch - Bungalow or comparable structures.  
No second floor or attic space.

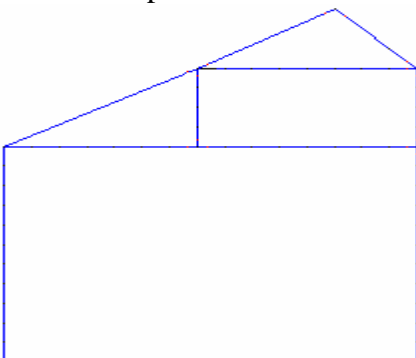


### **1 STORY FRAME & ATTIC**

Mixture of Ranch & Cape Cod Style. Camps, Cottages & Mixtures. Low headroom. Only about 25% of the first floor space has 6' headroom on the upper floor. Noted in story height as 1-1/2 story.



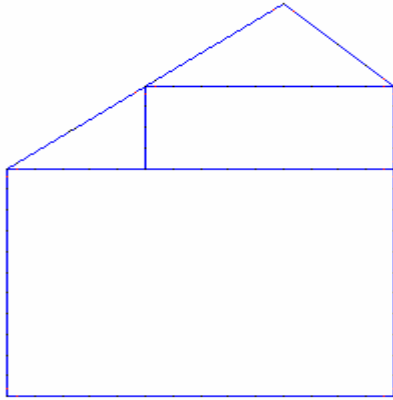
Example A



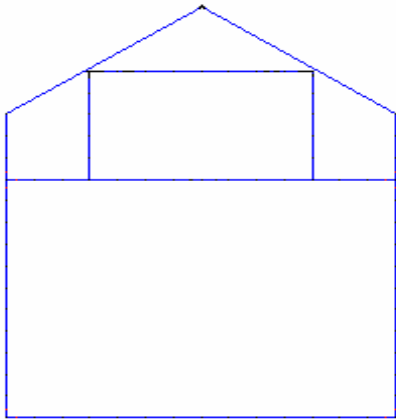
Example B

### **1-1/2 STORY FRAME**

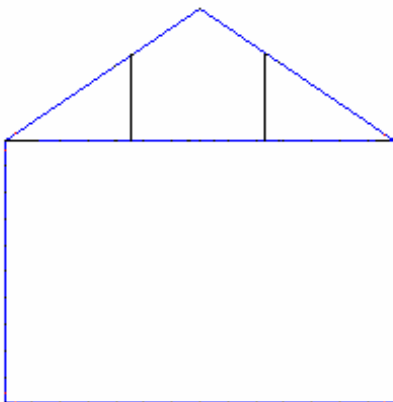
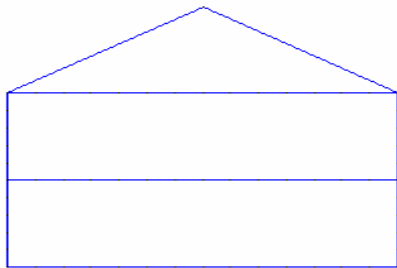
Same basic structure as above with or without shed dormers. In both cases only about 50% of the ground floor space exists in the upper floor as useable space with 6' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6', and as a result, it is not considered upper floor area. *See Example A & B Left*



Example A



Example B



### **1-3/4 STORY FRAME**

Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area.

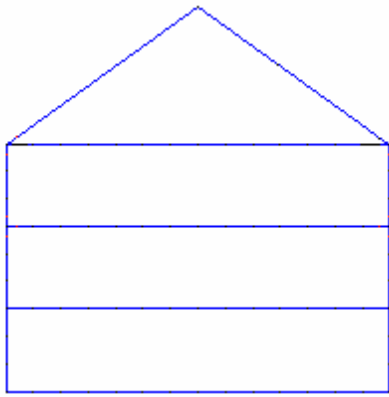
*See Example A & B Left*

### **2 STORY FRAME**

Side walls fully perpendicular. Slopes in ceiling do not interfere with total use. Full ground area carried to second floor, have 6' or greater ceiling height.

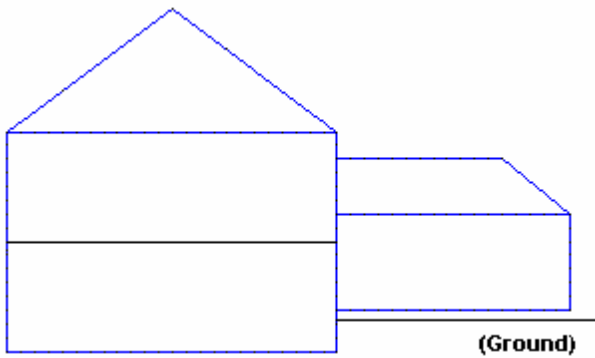
### **2 STORY FRAME & ATTIC**

Has a higher pitch in roof. Stairs to third floor, providing only about 25% useable space in the 3<sup>rd</sup> floor attic area. Noted as 2.5 stories in story height.

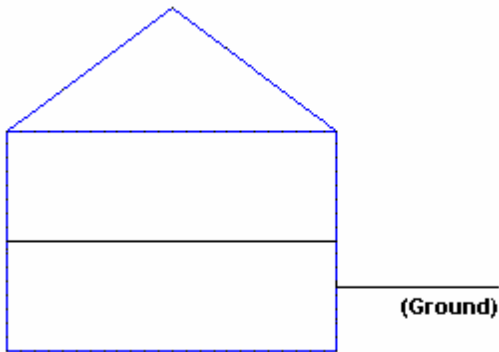


### **3 STORY FRAME**

All floors perpendicular walls, equal useable living space on all three floors.



**Tri-level** = 2 story type structures with entrance midway between the two, with an addition at a different level, usually between the other two. One level 4' below grade, one on grade and one 4' above grade.

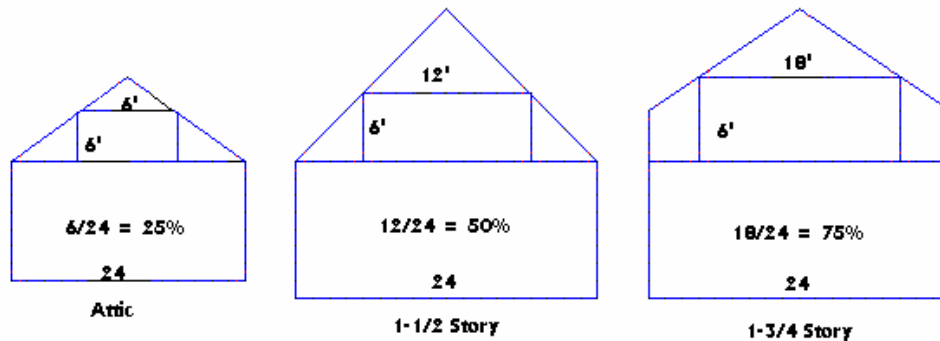


**SPLIT ENTRY** - one story Ranch Style Home  
 ½ of lower floor foundation exposed.

There are two (2) methods to determine story height other than visually:

- 1.) This method is the most accurate way to determine story height. When entry into the home is obtained, the data collector will measure across the ceiling at approximately 6' in height (in the upper story(ies)). This measurement will determine the upper story liveable area and from this a story height may be obtained.

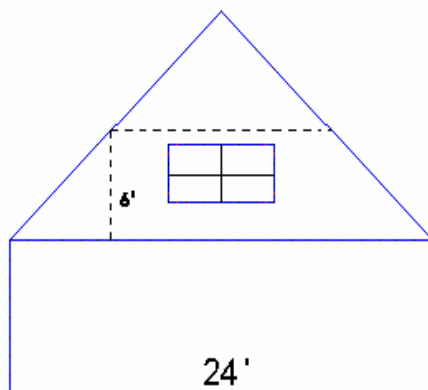
Example: Method 1



- 2.) This method may be utilized when entry into the home has not occurred. This method will give you a rough idea of the story height.

Run an imaginary line thru the upper part of window(s) to where it would meet the roof line. Run a second imaginary line down from this point. The distance from the side of the house to this second imaginary line is measured. Double this measurement to account for this distance on the other side. This represents non-livable area.

Example: Method 2



Computation:  
 $6 \times 2 = 12$  (12' total non livable space)  
 $24 - 12 = 12$  (12' total living space)  
 $12/24 = 50\% = \text{Half Story}$

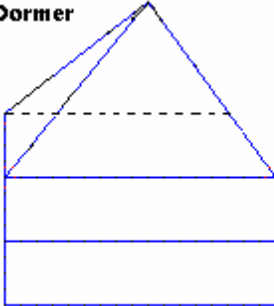
\*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

## Dormers

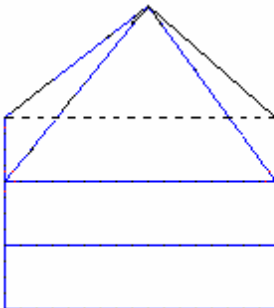
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

### EXAMPLES:

**Dormer**



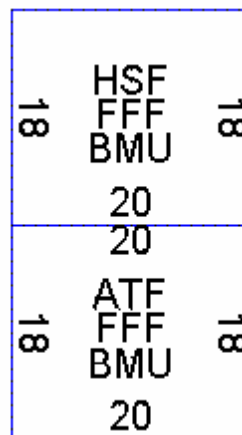
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.



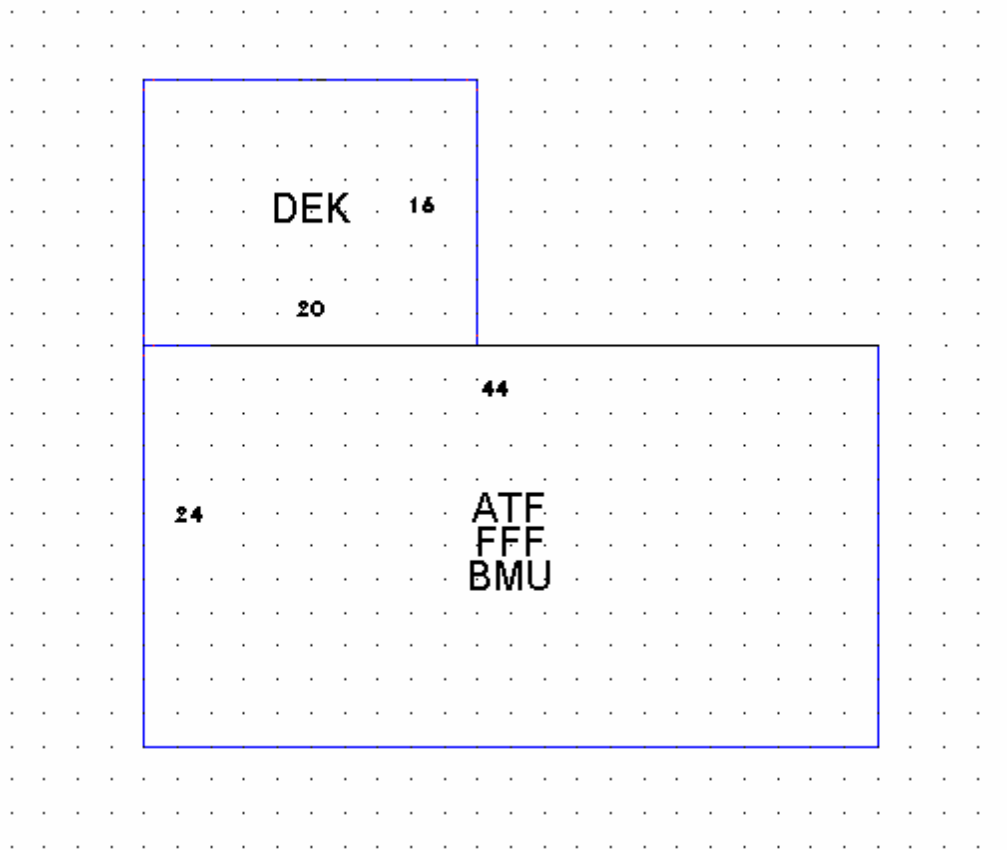
The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

In some cases, the dormer may be only half way down the side of the house. In this case, show the location of the dormer on the sketch with proper story height labeling.

Represents dormer addition

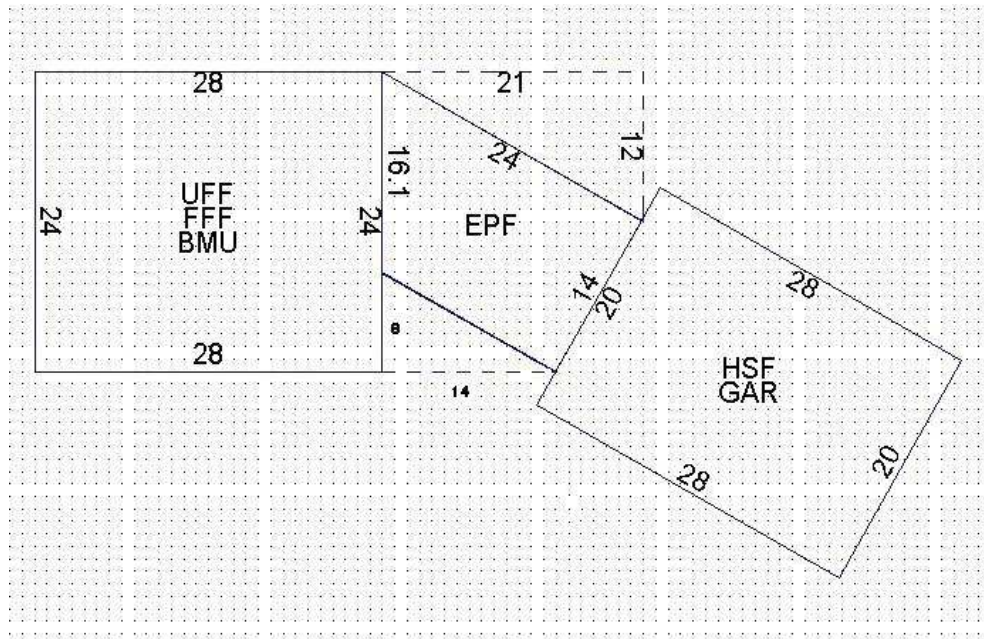






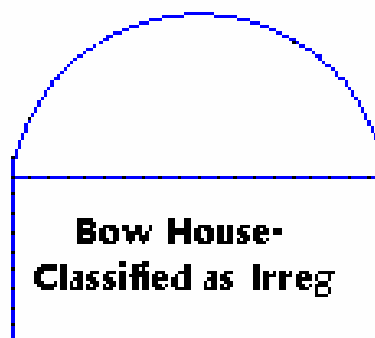
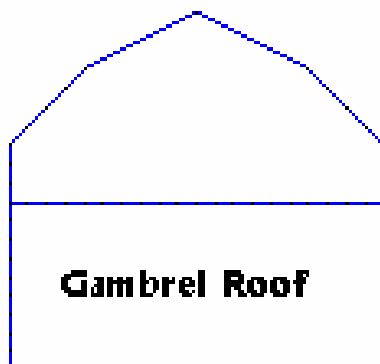
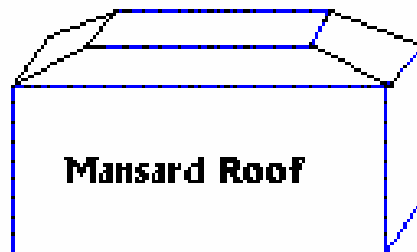
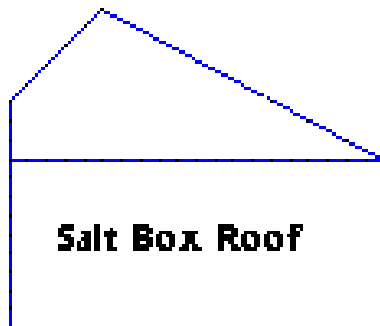
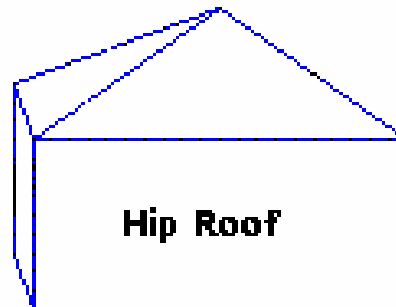
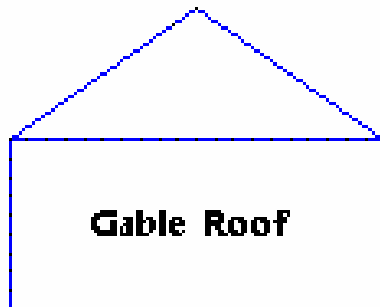
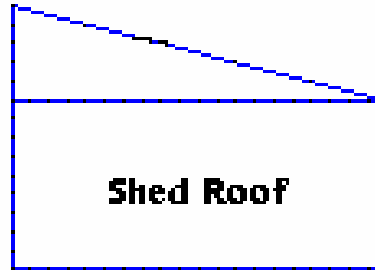
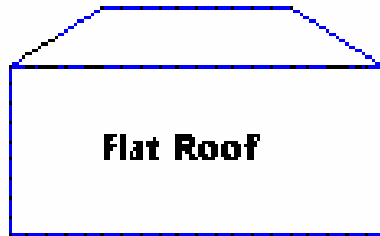
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

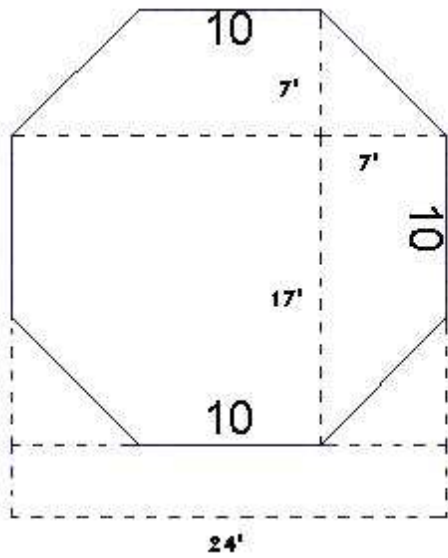
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



Whenever angles are involved, it is important to provide enough information to accurately compute the area of each section. By breaking up a section into squares, rectangles and right triangles, it makes the area calculation easier and more accurate. Too much information is better than too little. With too much information, we can simply ignore the excess and still calculate the area. With too little information, someone must revisit the property.

## ROOF TYPES





(Only one set is needed when the other angles are the same).

When measuring an octagon, getting interior measurements are critical. However, one can compute the necessary measurements by taking a few extra exterior measurements, as indicated. Then when entry is obtained, the interior measurements can be made to verify the area.

# ***SECTION 2***

## **PRIOR DRA GENERAL STATISTICS**



## **Prior Sales Analysis Information**

The following data is provided to show the sales ratio and coefficient of dispersion for the town as a whole, as well as the land only strata and the land with buildings strata, as computed by the Department of Revenue Administration, Property Appraisal Division from the most recent report. This shows the condition of the local assessment equity or the lack thereof and the reason a valuation anew is being done. This equalization study by the NH DRA is used to equalize municipal total valuations across the state, as well as determine the local level of overall assessments as compared to local sales activity. It is a thorough analysis and study of the local sales and assessment data performed with assistance from the municipality. As such, it is a good indicator of the condition and quality of the local assessments of the prior year.

### ***Acceptable standards/guidelines, as published by the NH Assessing Standards Board***

<b><i>Assessment to sales ratio:</i></b>	<b><i>90% to 110%</i></b>
<b><i>Coefficient of Dispersion (COD):</i></b>	<b><i>Not Greater Than 20</i></b>
<b><i>Price Related Differential (PRD):</i></b>	<b><i>.97 to 1.03</i></b>
<b><i>Difference between Strata:</i></b>	<b><i>5%</i></b>
<b><i>Strata:</i></b>	<b><i>Land only</i></b>
	<b><i>Residential Land &amp; Buildings</i></b>
	<b><i>Commercials</i></b>
<b><i>Confidence Level:</i></b>	<b><i>90%</i></b>

## **DRA PRIOR YEAR RATIO RESULTS**

The following prior year ratio statistics, developed by the NH DRA, are being provided at the request of the NH DRA. This information is not part of the contract or scope of services or USPAP Standard 6. It is historic, not current data and has no bearing or use in this revaluation. The writer accepts no responsibility for the accurate meaning or use of this data.

### **Ratio Study Year 2016**

<b>Overall Median Assessment to Sales Ratio:</b>	<b><u>90.9%</u></b>
<b>Coefficient of Dispersion:</b>	<b><u>14.5</u></b>
<b>Price Related Differential:</b>	<b><u>1.05</u></b>

	<b><u>Ratio</u></b>	<b><u>COD</u></b>
<b>Residential Land Only Sales:</b>	<b><u>N/A</u></b>	<b><u>N/A</u></b>
<b>Residential Land &amp; Building Sales:</b>	<b><u>90.7%</u></b>	<b><u>14.2</u></b>
<b>Commercial Land &amp; Building Sales:</b>	<b><u>N/A</u></b>	<b><u>N/A</u></b>





# ***SECTION 3***

## **VALUATION PREMISE**

- A. THREE APPROACHES TO VALUE  
HIGHEST & BEST USE**
- B. ZONING**
- C. TOWN PARCEL BREAKDOWN**
- D. TIME TRENDING**
- E. NEIGHBORHOOD CLASSIFICATION**
- F. BASIC MASS APPRAISAL PROCESS**
- G. ASSUMPTIONS, THEORIES &  
LIMITING FACTORS**
- H. TELECOMMUNICATIONS &  
UTILITIES**



## **A. Three Approaches to Value**

**Income:** The “value” of real estate represents the worth of all rights to future benefits which arise as a result of ownership. An investor purchases property for the benefits (income) that the property is expected to produce. Expectation of receipt of these benefits provides the inducement for the investor to commit his own funds as “equity capital” to ownership of a piece of real estate. The value of the property depends on its earning power. The Income Approach to Value is a method of estimating the present value of anticipated income benefits. This process of discounting income expectancies to a present worth estimate is called “capitalization.” This present worth estimate, the result of the capitalization process, is the amount that a prudent, typically informed purchaser would be willing to pay at a fixed time for the right to receive the income stream produced by a particular property.

In mass appraisal, the income approach is generally of limited use as it requires the property owners to provide income and expense information that, for the most part, they are unwilling to provide and do not have to provide by law. When it is provided, it is almost always with the stipulation that the information be kept confidential. For the above reasons, the income approach is mostly used as a general check against the sales cost approach used in mass appraisal work based on published averages for various property types. Although held confidentially, when income data is provided, it will be considered and noted on the property record card. The Income Approach to value was not utilized for the above-stated reasons.

**Sales:** The Sales Approach to Value is a method for predicting the *market value* of a property on the basis of the selling prices of comparable properties. Market value in the context of this approach means the most probable selling price under certain terms of sale or a sale for cash or the equivalent to the seller with normal market exposure.

**Cost:** The Cost Approach is that approach in appraisal analysis which is based on the proposition that the informed purchaser would pay no more than the cost of producing a substitute property with the same utility as the subject property. It is particularly applicable when the property being appraised involves relatively new improvements which represent the highest and best use of the land or when relatively unique or specialized improvements are located on the site and for which there exist no comparable properties on the market.

In the “Cost Approach,” the property to be appraised is treated as a physical entity, separable for valuation purposes into site and improvements.

Although the three-approach system has become widely used, the Sales Approach is clearly the central, if not the only relevant approach in estimating the value of some types of properties. The rationale of the Sales Approach is that a purchaser will usually not pay more for a property than he would be required to pay for a comparable alternative property (*principle of substitution*). Furthermore, a seller will not take less than he can obtain elsewhere in the market. The *method* of the Sales Approach is an empirical investigation in which the prediction of the most probable selling price is based on actual qualified market sales of comparable properties.

A qualified sale is one which reflects the true market value of the property sold. Various definitions have been offered for the term “market value,” but all are predicated, as a rule, upon the following basic assumptions:

1. That the amount estimated is the highest price in terms of money for which the property is deemed most likely to sell in a competitive market.
2. That a reasonable time is allowed for exposure in the open market.
3. That payment is to be made in cash or on terms reasonably equivalent to cash or on typical financing terms available at the time of appraisal.
4. That both buyer and seller are typically motivated and that the price is not affected by undue stimulus.
5. That both parties act prudently and knowledgeably and have due knowledge of the various uses to which the property may be put.

The following is a recent definition of “market value” approved by the American Institute of Real Estate Appraisers and the Society of Real Estate Appraisers:

*The highest price in terms of money which a property will bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus.*

As a practical matter, a market value appraisal/assessment is the value the property would most probably or reasonably sell for as of a given date, if sufficient time had been allowed to find a buyer and if the transaction was typical of existing market conditions.

*The above definitions were extracted from  
The Encyclopedia of Real Estate Appraising 3<sup>rd</sup> Edition.*

However, it must be noted that the lack of direct local comparable sales data does not mean a feature that adds or detracts from value should be ignored. As assessors, an opinion of value must still be developed and we cannot ignore positive or negative features. NH law requires that all factors affecting value be considered. The knowledge and years of experience of the job supervisor is critical, not only when sales data exists, but more so when lacking credible local sales data, common sense and consistency must prevail.

#### **MARKET MODIFIED COST APPROACH TO VALUE**

This approach to valuing a large universe of properties, such as an entire municipality, is the most common approach used in mass appraisal, particularly for residential property types. It is a mixture of the cost and market approaches to value. It recognizes the principal facts or information of the property and uses a consistent cost formula to develop equitable values for all property in the Municipality. Then those cost values are compared to actual sales in the community. The results are used to modify the cost tables to enable the formula to more closely follow the actual real estate market data.

If either an individualized income approach or the mass income approach to value was employed for the valuation the record card will indicate “market income approach to value”. All other records that lack an indication on the property record card of an income approach rely upon the market modified cost approach to value. When the mass income approach to value is used, all 3 approaches are still considered and reconciled by the supervisor to determine which approach is used. The income report in Section 9.D. provide both the income value used and the cost approach value developed. When sufficient market data exists, the mass income model will generally be employed.

# AVITAR's

## CAMA: Computer Assisted Mass Appraisal

### Mass Appraisal

*As defined by the International Association of Assessing Officers (IAAO), mass appraisal is, “the process of valuing a group of properties as of a given date, using standard methods, employing common data, and allowing for statistical testing.” Mass appraisal utilizes many of the same concepts as single appraisal property appraising, such as supply and demand, highest and best use, and the principles of substitution and anticipation. In addition, in light of the necessity of estimate values for multiple properties, mass appraisal also emphasizes data management, statistical valuation models, and statistical quality control.*

The Avitar CAMA (Computer Assisted Mass Appraisal) system being used is defined as a Market Modified Cost Approach to Value. What this means is that the cost approach method of estimating value is recognized as the most appropriate method to value multiple parcels. Using local costs from builders and nationally recognized cost manuals like the Marshall & Swift Cost Guide or starting with the existing tables found in the CAMA model base costs for the improvements and material types are created. Local sales are used to develop land values. Then using all the local market sales data, the cost tables are modified to reflect the local market trends. This process is called model calibration. While cost manuals, local contractors and sales data are used to develop preliminary costs for the CAMA's cost tables, it is during the calibration process where all the qualified sales data is used and tested considering several parameters, such as location, size, quality, use and story height. Through multiple reiterations of the statistics, the Job Supervisor fine tunes the model to accurately produce assessments that reasonably match or closely approximate the sales data.

This process is not perfect, as market sales data is subject to the perceptions and emotions of buyers and sellers at any given point in time. While you and I may want to buy a particular house, we will both most likely be willing to pay different amounts and the seller may or may not accept either offer. If the seller accepts a lower value before the higher offer is made, that sale then represents an indication of market value. Was it low because the higher offer wasn't made in time? For example, in a 2002 transaction, a property was offered and well advertised through a real estate agent. An offer was made and rejected. A day later, prior to a counter offer from the first offer, a new offer came in at the asking price and was accepted. Was that the market price? Well consider this:

Prior to the closing of the property, 30 days later, the buyer was offered \$20,000 to simply sign over his purchase and sales agreement to a third party. An additional 10% profit! He refused and lives in the property today, thinking he bought low.

Knowing all this, what is your opinion of the real market value?

The point here is that sales generally indicate value. While they in fact did occur, it is only one indicator of value and not every sale necessarily always reflects the true market value. In the real world, buying and selling of property is almost always subject to some sort of pressure or duress. The seller is selling for a reason, emotional or economic and the buyer is moving to the area for similar reasons, such as being close to family or a new job. In either case, in our experience there is always some form of pressure and it is this mild form of pressure that can cause similar properties in the same neighborhood on the same day to sell for different prices. **Simply stated - the market is imperfect.**

A market modified cost approach to value tends to level out these differences and as such, some values will be below their selling price, while others will be right on or somewhat above, but all should be a reasonable opinion of the most probable market value as of the date of the revaluation.

## **THE SALES DATA**

At the beginning of the process, copies of all qualified arms length sales which occurred in town over the past two years are compiled. These sales are then sorted into two categories: Vacant and Improved.

The vacant land sales are then analyzed to help us identify neighborhoods, excess land values, lot values, waterfront or view influence and other values/factors necessary to properly, fairly and accurately assess land.

In the case where land sales are few or non-existing, the land residual method is used. While somewhat more technical, it is an equally accurate method whereby all relatively newly built home sales are reviewed, the building values are estimated by the use of cost manuals and local contractors, when available. The building value is then deducted from the sale price, leaving the residual value of the developed land.

We then develop cost tables for improvements to the land. Once all the physical data for each property is collected and the sales data verified, we then compute new total values for each property and test against actual sales data, hence, the Market Modified Cost Approach to value CAMA system.

Please note that not every technique described herein is used in every project. The most appropriate methods are used for each project based on the data available.

### ***HIGHEST & BEST USE***

For this revaluation/update, unless otherwise noted on the assessment record card, the highest & best use of each property is assumed to be its current use.

Individual property highest and best use analysis is not appropriate for mass appraisal.

“Highest & best use,” has been defined as: that reasonable, legal and probable use that will support the highest present value.... as of the effective date of the appraisal.

It has been further defined as that use, from among reasonably probable and legal alternative uses, found to be physically possible, appropriately supported, financially feasible and which result in the highest land value. In those cases where the existing use is not the highest & best use, it shall be noted on the individual assessment record card.

## **B. Zoning**

Local zoning, if enacted, is a very important part of the valuation process as it defines what can or can not be done with land in defined areas of the municipality. It further sets the standards for the required lot size and road frontage needed for each zone.

Local zoning as provided by the municipality as in effect for the assessment date of April 1<sup>st</sup>, the year of this valuation process is described below.

Proposed changes, if known, will also be discussed and given any due consideration.

## ARTICLE V - ESTABLISHMENT OF ZONES

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### **Section 501   Types of Zones**

For the purpose of this Ordinance, the Town of Allenstown is hereby divided into the following types of use zones:

- a.     Open Space and Farming Zone (which includes the area encompassing Bear Brook State Park).
- b.     Residential zones as follows:
  - ~       Residential Zone I being all that land served by Town water and Town sewer.
  - ~       Residential Zone II being all that land not being served by Town water and Town sewer.
- c.     Business Zone
- d.     Industrial Zone
- e.     Commercial/Light Industrial Zone
- f.     Suncook Village Zone

### **Section 502   Location of Zones**

The zones described in Section 501 are located and bounded as shown on the official zoning map, which, together with all explanatory matter thereon, is adopted and made part of this Ordinance. The zone in which the majority of buildable square footage is located.

### **Section 503   Official Zoning Map**

Regardless of the existence of other printed copies of the Zoning Map, which from time to time may be made or published, the Official Zoning Map which shall be located in the Town Hall Office of the Selectmen shall be the final authority as to the current zoning status of the land and water areas, building and other structures in the Town. The official zoning map of the Town of Allenstown is dated March 14, 2017 and is entitled "Official Zoning Map of the Town of Allenstown", as prepared by the Central New Hampshire Regional Planning Commission.

### **Section 504   Interpretation**

Any use which is not expressly permitted in a zone shall be deemed forbidden in the zone.

### **Section 505   Prior Non-Conforming Uses**

Prior lawful building and uses, which are rendered non-conforming by the Ordinance or any amendment thereto, may be continued indefinitely to the extent that such buildings and uses are provided such action does not increase the degree of non-compliance, but may not be:



- a. moved, enlarged, altered or extended;
- b. changed, by another non-conforming use;
- c. re-established if such use has been abandoned or discontinued for a period of one (1) year or has been changed to, or replaced by, a conforming use; or
- d. restored to other than a non-conforming use after damage from any cause, unless the non-conforming use is substantially re-instated within two (2) years.

**Section 506 Prohibited Subdivisions**

No subdivision shall be permitted in any zone unless all road frontage used to comply with the frontage and dimensional requirements for that zone is on a class V or better public way.

**Section 507 Non-Conforming Lots**

- A. A non-conforming lot is any lot of record in the Registry of Deeds in a zone that it fails to meet the dimensional requirements for that zone for road frontage or lot size.
- B. Non-conforming lots in the residential and the open space and farm zones may obtain a building permit without a variance so long as they meet all other requirements for the zone including all setbacks.
- C. A non-conforming lot or lots in any zone which are adjoining and have the same owner of record shall be required to eliminate the non-conformity to the maximum extent possible.
- D. Nothing in this section shall relieve any owner of the need to comply with the site plan review of any other requirements of a zone.

## ARTICLE VI - OPEN SPACE AND FARMING

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### **Section 601    Uses**

In an Open Space and Farming Zone, land may be used and buildings may be erected for or used for:

- a.     Single-family dwellings, provided that no such dwelling shall be located on a lot with less than two hundred (200) feet of frontage along one street with a minimum of five (5) acres in size. Two family dwellings may also be permitted on lots with two hundred (200) feet of frontage along one (1) street with a minimum of ten (10) acres in size.
- b.     General purpose farm, forestry, agriculture or nurseries, or the selling of produce provided such uses are located and conducted in a manner not injurious, offensive and/or obnoxious to the general neighborhood and traffic.
- c.     Municipal Recreation (Outdoor)
- e.     Golf courses
- f.     Family child care home
- g.     Accessory Small-Scale Solar
- h.     Accessory Small-Scale Wind
- i.     Cluster Housing - Refer to Supplemental Regulations Section 1125.

### **Section 602    Special Exceptions and Conditional Uses**

I. Exceptions. In an Open Space and Farming Zone, the following exception may be permitted upon approval of the Board of Adjustment, subject to such conditions as may be imposed by the Board of Adjustment:

- a.     Motels, hotels or lodging houses
- b.     Campgrounds or overnight camps
- c.     Airports
- d.     Cemeteries
- e.     Governmental Uses
- f.     Removal of fill, gravel, stone or loam from the premises
- g.     Warehouses

- h. Carports that would encroach on setback requirements
- i. Telecommunication Towers
- j. Private Recreation (Outdoor)
- k. Commercial Stable
- l. Assisted Living Facility
- 
- o. Group Child Care Home
- p. Retail Sales, Unobtrusive to the neighborhood.

II. Conditional Uses. In an Open Space and Farming Zone, the following may be permitted upon the Planning Board granting a Conditional Use Permit:

- a. Manufactured Housing Parks. Parcel must also be located entirely within the Manufactured Housing Park Overlay District.

### **Section 603    Repealed 3/98**

### **Section 604    Dimensional Restrictions**

No structure **shall be closer than** *twenty (20) feet from any street, and thirty (30) feet from any rear or side lot line.*

- a. A swimming pool may be installed not closer than fifteen (15) feet from the rear lot line.
- b. A garage accessory to a one or two-family need not be set back more than ten (10) feet from the rear lot line; and
- c. A maximum of One (1) utility shed or greenhouse not larger than two hundred (200) square feet of floor area with a height not greater than seven (7) feet to the eaves and ten (10) feet from the floor to the ridge, need not be set back more than five (5) foot from any side or rear lot line and be no closer than six (6) feet from any residence.
- d. The driveway shall be located on the portion of the property which has road frontage conforming with the dimension and requirements for frontage in this zone. In the case of non-conforming buildable lots the driveway shall be located on the portion of the property which has the most road frontage conforming with the dimensional requirements of this zone. *Effective March 13, 2007*

## ARTICLE VII - RESIDENTIAL ZONE

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### **Section 701    Uses**

In a Residential Zone, land may be used and buildings may be erected or used for:

- a.     Single-family dwellings
- b.     Community Center
- c.     Family Child Care Home
- d.     Municipal Recreation (Outdoor)
- e.     Private Recreation (Outdoor)
- f.     Gardens when incidental to primary residential use by excluding any use injurious, noxious or offensive to the neighborhood
- g.     Accessory Small-Scale Solar
- h.     Cluster Housing - Refer to Supplemental Regulations Section 1125

### **Section 702    Exceptions**

In a Residential Zone, the following may be permitted upon approval of the Board of Adjustment, subject to such conditions as may be imposed by the Board of Adjustment:

- a.     Municipal uses
- b.     Public utility uses necessary for public welfare
- c.     Funeral parlors
- d.     Professional offices
- e.     Two-family dwellings
- f.     Carports that would encroach on setback requirements
- g.     Group child care center (more than 6 children)
- h.     Kindergartens
- i.     Multi-family dwelling
- j.     Home Occupation
- k.     Assisted Living Facility
- l.     Adult Daycare
- m.     Personal Service less than 5,000 Square Feet
- n.     Sit-Down/Take out restaurant less than 5,000 Square Feet (no drive in)

### **Section 703    Dimensional Restrictions**

The following restrictions apply in a Residential Zone:

- a. No structure shall exceed two (2) stories or thirty (30) feet in height from the ground to the highest point on no less than three sides of the structure exclusive of accessory chimneys or accessory antennas.
- b. No structure **shall be closer than** *twenty (20) feet from any street, or closer than thirty (30) feet from any rear lot line or closer than fifteen (15) feet from any side lot line*, except that:
  - 1. A swimming pool can be installed not closer than fifteen (15) feet from the rear lot line;
  - 2. A garage accessory to a one or two-family dwelling need not be set back more than ten (10) feet from the rear lot line; and
- c. One utility shed or greenhouse not larger than one hundred forty-four (144) square feet of floor area with a height not greater than seven (7) feet to the eaves and ten (10) feet from the floor to the ridge need not be set back more than one (1) foot from any side lot line or rear lot line and be no closer than six (6) feet from any residence.
- d. When Town water and sanitary sewers are available, no lot shall have less than one hundred (100) feet of frontage on any one accepted street, nor an area of less than ten thousand (10,000) square feet.
- e. When Town water or sanitary sewers are **not** available, no lot shall have less than two hundred (200) feet of frontage along any one accepted street, nor an area of less than forty thousand (40,000) square feet.
- f. No more than forty (40%) percent of the area of any lot may be covered by buildings or structures.
- g. All two (2) family dwellings, apartment houses, and multifamily dwellings having Town water and sewer available shall have at least ten thousand (10,000) square feet of lot size for each dwelling unit. All two (2) family dwellings, apartment houses and multifamily dwellings not having Town water and sewer available shall have at least forty thousand (40,000) square feet of lot size for each dwelling unit.
- h. With the exception of lots described under Section 1113.4 of this Ordinance, driveways shall be located on the portion of the property which has road frontage conforming with the dimensional requirements for frontage in this zone. In the case of non-conforming buildable lots the driveway shall be located on the portion of the property which has the most road frontage conforming with the dimensional requirements of this zone. *Effective March 13, 2007.*

#### **Section 704 Uses Not Permitted**

- a. The keeping of livestock is not permitted on any lot in the Residential Zone.
- b. No small engine repair, motor vehicle repair, or any other form of engine repair service or business shall be permitted on any lot in the residential zone as a home occupation or otherwise.

## ARTICLE VIII - BUSINESS ZONE

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### Section 801 Uses

In a Business Zone, land may be used and buildings may be erected or used for:

- a. Any purpose permitted in a Residential Zone under Section 701, b. and c.
- b. Churches
- c. Hospitals
- d. Municipal Uses
- e. Funeral parlors
- f. Filling stations and motor vehicle repair garages
- g. Garden nursery/Commercial greenhouse
- h. Museums
- i. Lodging houses, hotels or motels
- j. Clubs, private or public
- k. Newspaper or job printing plants
- l. Professional Offices
- m. Banks
- n. Restaurants
- o. Adult Daycare
- p. Assisted Living
- q. Municipal Recreation (Indoor or Outdoor)
- r. Private Recreation (Indoor or Outdoor)
- s. Office Park
- t. Car Wash
- u. Personal Service, any size
- v. Marine Sales/Service
- w. Public Utility.
- x. Retail Sale of goods
- y. Retail Landscape Supply
- z. Consumable Manufactured Goods
- aa. Kindergarten
- bb. Group child care center (more than 6 children)
- cc. Accessory Small-Scale Solar

### Section 802 Exceptions

- a. Telecommunications Towers
- b. Carports
- c. Manufacturing
- d. Motor vehicle Sales
- e. Veterinary Office/Hospital
- f. Motor vehicle Rental
- g. Multimodal Transportation Hub/Facility

**Section 803 Uses Not Permitted**

- a. In a Business Zone, no land, building, structure or premises shall be used for a coal yard, lumber yard or any other purpose injurious, noxious or offensive to the neighborhood by reason of emission or odor, fumes, dust, smoke, vibration, noise or other cause.
- b. The keeping of livestock.

**Section 804 Dimensional Restrictions**

The following restrictions apply in a Business Zone:

- a. No structure shall exceed three (3) stories or forty-five (45) feet in height from the ground to the highest point on any one side, exclusive of accessory chimneys or accessory antennas.
- b. No structure shall be erected closer than fifteen (15) feet to any side lot line, unless a fire wall, approved by the Fire Chief, shall protect both structures facing such side lot line.
- c. No structure shall be erected closer than forty (40) feet to the nearest rear lot line.
- d. No structure shall be erected closer than twenty (20) feet to the front lot line.
- e. No more than seventy (70%) percent of the land area of any lot may be covered by buildings or structures.

No lot shall have less than seventy-five (75) feet frontage on any one accepted street.

## ARTICLE IX - INDUSTRIAL ZONE

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### **Section 901    Uses**

In an Industrial Zone, land may be used and buildings may be erected or used for:

- a. Professional Offices
- b. Office Park
- c. Consumable manufactured goods.
- d. Restaurants
- e. Filling Stations and motor vehicle repair garages.
- f. Newspaper or printing plants
- g. Warehouses
- h. Banks
- i. Guardhouse for watchman
- j. Schools
- k. Heavy Manufacturing
- l. Timber activities/lumber yard.
- m. Outdoor Flea Markets in accordance with Section 1120 of this Ordinance
- n. Retail Commercial Greenhouse
- o. Retail Landscape Supply
- p. Lab/Research & Development/Biotechnology Research
- q. Car Wash
- r. Food/Beverage Processing
- s. Building/Contractor Yard
- t. Veterinary Office/Hospital
- u. Personal Services of any size
- v. Marine Sales/Service Indoor/Outdoor Flea Market
- w. Household Waste Recycling Facility (including collection facilities)
- x. Accessory Small-Scale Solar

### **Section 902    Exceptions**

In an Industrial Zone, uses consistent with the character of the Zone including, but not limited to, retail sales, may be permitted upon approval by the Board of Adjustment, subject to such conditions as may be imposed by the Board of Adjustment.

### **Section 903    Uses Not Permitted**

In an Industrial Zone, no land, building, structure or premises shall be used for a coal yard, or for any other purpose injurious, noxious or offensive to the neighborhood by reason of emission of odor, fumes, dust, smoke, vibration, noise or other cause.

### **Section 904    Dimensional Restrictions**

The following restrictions apply in an Industrial Zone:

- a. No structure shall exceed three (3) stories or forty-five (45) feet in height from the ground to the highest point on any one side, exclusive of accessory chimneys or accessory antennas.



- b. No structure shall be *erected closer than fifteen (15) feet to any side lot line*, unless a fire wall, approved by the Fire Chief, shall protect both structures facing such side lot line.
- c. No structure shall be erected *closer than forty (40) feet to the rear lot line*.
- d. No structure shall be erected closer than twenty (20) feet to the front lot line.
- e. When parking is provided other than in front of the building, a setback from the sidewalk line of not less than five (5) feet shall be required. When parking is provided in front of a building, a setback from the sidewalk line of not less than twenty (20) feet shall be required.
- f. No more than seventy (70%) percent of the land area of any lot may be covered by buildings or structures.
- g. No lot shall have *less than seventy-five (75) feet frontage on any one accepted street*.
- h. Keeping of livestock may be permitted by the Zoning Board of Adjustment by special exception upon the applicant meeting the following conditions:
  - i. Livestock shall be housed in an appropriate structure.
  - ii. Livestock shall not be kept closer than 250' to any abutting residence.
  - iii. Livestock shall not be kept closer than 200' from any abutting property line.
  - iv. All livestock housing shall be erected prior to allowing animals to be kept on the property.
  - v. Submission of a detailed manure management plan consistent with the Manual of Best Management Practices for Agriculture in New Hampshire.
  - vi. The property is suitable for the keeping of livestock such as, but not limited to, grazing area, etc.
  - vii. The keeping of livestock will not diminish surrounding property values.
  - viii. The use shall be consistent with the character of the neighborhood.
  - ix. The use shall not be contrary to the spirit of the zoning ordinance.
  - x. Submission of a surface water run off plan which shall include, but is not limited to, the impact of run off from the livestock operations on surface water, groundwater, abutting properties and municipal sewers. The use shall not adversely impact surface water or groundwater, abutting properties or municipal sewers.
  - xi. Implementation of appropriate measures to mitigate odor, noise and vectors and shall provide an appropriate visual buffer.

- xii. The use shall not otherwise adversely affect the environment, public health or safety.

## **ARTICLE X - COMMERCIAL/LIGHT INDUSTRIAL ZONE**

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### **Section 1001 Uses**

In a Commercial/Light Industrial Zone, land may be used and buildings erected or used for:

- a. Hospitals
- b. Municipal Uses
- c. Schools
- d. Filling stations and motor vehicle garages
- e. Garden nursery/Commercial Greenhouse
- f. Newspaper or job printing plants
- g. Professional Offices
- h. Banks
- i. Public Recreation (Indoor or Outdoor)
- j. Restaurants
- k. Retail Sales of goods
- l. Lumber Yards/Timber Operations
- m. Retail Landscape Supply
- n. Warehouses/self storage units
- o. Food/Beverage processing
- p. Building/Contractor Yard
- q. Veterinary Office/Hospital
- r. Personal Service of any size
- s. Marine Sales/Service
- t. Adult Daycare
- u. Office Park
- v. Lab/Research and Development/Biotechnology Research
- w. Auto Sales
- x. Car Wash
- y. Outdoor Flea Markets in accordance with Section 1120 of this Ordinance
- z. Large Animal/Equine/Livestock Veterinary Facility
- aa. Consumable Manufacturing
- bb. Accessory Small-Scale Solar

### **Section 1002 Exceptions**

- a. Telecommunications Towers

### **Section 1003 Uses Not Permitted**

In a Commercial/Light Industrial Zone, no land, building, structure, or premises shall be used for a coal yard, or for any other purpose injurious, noxious or offensive to the neighborhood by reason of emission of odor, fumes, dust, smoke, vibration, noise or other cause.

#### **Section 1004 Dimensional Restrictions**

The following restrictions apply in a Commercial/Industrial Zone:

- a. No structure shall exceed three (3) stories or forty-five (45) feet in height from the ground to the highest point on any one side, exclusive of accessory chimneys or accessory antennas.
- b. No structure shall be erected *closer than fifteen (15) feet to any side lot line*, such side lot line unless a fire wall, approved by the Fire Chief, shall protect both structures facing such side lot line.
- c. No structure shall be *erected closer than forty (40) feet to the nearest rear lot line*.
- d. When parking is provided other than in front of the building, a setback from the sidewalk line of not less than five (5) feet shall be required. When parking is provided in front of a building, a setback from the sidewalk line of not less than twenty (20) feet shall be required.
- e. No more than seventy (70%) percent of the land area of any lot in the zone may be covered by buildings or structures.
- f. No lot shall have less than seventy-five (75) feet frontage on any one accepted street.
- g. Keeping of livestock may be permitted by the Zoning Board of Adjustment by special exception upon the applicant meeting the following conditions:
  - i. Livestock shall be housed in an appropriate structure.
  - ii. Livestock shall not be kept closer than 250' to any abutting residence.
  - iii. Livestock shall not be kept closer than 200' from any abutting property line.
  - iv. All livestock housing shall be erected prior to allowing animals to be kept on the property.
  - v. Submission of a detailed manure management plan consistent with the Manual of Best Management Practices for Agriculture in New Hampshire.
  - vi. The property is suitable for the keeping of livestock such as, but not limited to, grazing area, etc.
  - vii. The keeping of livestock will not diminish surrounding property values.
  - viii. The use shall be consistent with the character of the neighborhood.
  - ix. The use shall not be contrary to the spirit of the zoning ordinance.
  - x. Submission of a surface water run off plan which shall include, but is not limited to, the impact of run off from the livestock operations on surface water, groundwater, abutting properties and municipal sewers. The use shall not adversely impact surface water or groundwater, abutting properties or municipal sewers.

- xi Implementation of appropriate measures to mitigate odor, noise and vectors and shall provide an appropriate visual buffer.
  - xii The use shall not otherwise adversely affect the environment, public health or safety.
-

## C. Town Parcel Breakdown

Allentown Parcel Count		
	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	108	\$ 4,326,900
RESIDENTIAL LAND ONLY WITH CURRENT USE:	89	\$ 270,024
RESIDENTIAL LAND & BUILDING (not including current use): Median: \$ 187,300	823	\$ 158,935,400
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	21	\$ 6,091,305
MANUFACTURED HOUSING ON OWN LAND:	23	\$ 2,828,810
MANUFACTURED HOUSING ON LAND OF ANOTHER:	586	\$ 19,867,800
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	140	\$ 34,487,234
COMMERCIAL/INDUST. LAND ONLY (not including current use):	30	\$ 16,601,600
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	67	\$ 44,987,800
COMMERCIAL/INDUST. WITH CURRENT USE:	4	\$ 179,943
UTILITY:	5	\$ 8,737,700
TOTAL TAXABLE:	1896	\$ 297,314,516
TOTAL EXEMPT/NONTAXABLE:	84	\$ 28,071,333
TOTAL NUMBER OF PARCELS:	1980	
(TOTAL NUMBER OF CARDS):	2086	
PROPERTIES WITH VIEWS (included above):	5	
PROPERTIES WITH WATER FRONTAGE (included above):	80	
DRA CERTIFICATION YEAR:	2017	

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## **D. Time Trending**

This is the process by which sales data is equalized to account for time. The “market” is dynamic and ever changing. It is either stable, appreciating or depreciating over time. It is this effect of time that must be analyzed to enable the reliable use of sales 1 or 2 years prior to, or even after the assessment date.

The analysis of property which has sold twice in a relatively short period of time with no changes/improvements between the two sale dates is ideal for this calculation.

Additionally, a review of surrounding municipal trends via New Hampshire DRA’s annual ratio study reports for 3 consecutive years, as well as local Realtor information can be used to reconcile an opinion of the current market trend or lack thereof. It should also be noted that, in a depreciating market, a negative trend factor may be discovered and used, which would adjust sale prices for the passage of time.

The following is a summary of the analysis of the sales used broken down by year, a review of the Department of Revenues sales ratio studies for 2015 and 2016 and an analysis of one paired sale or property that sold twice.

<u>Sales Analysis Results</u>	<u>Year</u>	<u>Median Ratio</u>	<u>Year</u>	<u>Median Ratio</u>
	2015	94.12	2016	92.31
	2016	92.31	2017	90.24

To determine a trend factor for 2016 using the sales analysis, we took the difference between the 2015 and 2016 ratios (1.81), divided that number by the 2015 ratio of 94.12% which resulted in a positive trend factor of 1.9% or .158% per month.

To determine a trend factor for 2017 using the sales analysis, we took the difference between the 2016 and 2017 ratios (2.07), divided that number by the 2016 ratio of 92.31% which resulted in a positive trend factor of 2.24% or .187% per month.

The average of this analysis suggests a positive trend factor of .1725% per month

<u>DRA Equalization Ratio Study</u>	<u>Year</u>	<u>Median Ratio</u>
(80 sales)	2015	96.9%
(76 sales)	2016	90.9%

To determine the trend factor for 2016 using the DRA figures, we took the difference between the 2015 and 2016 ratios (6.00), divided that number by the 2015 ratio of 96.9% which resulted in a positive trend factor of 6.19% or .516% per month.

We also analyzed 2017 qualified sales through 4/1/2017; however, as this analysis reflected only a portion of 2017, the DRA ratio for the entire year doesn’t exist.

This analysis suggests a positive .516% per month trend, but really represents a change in the market from 2015 to 2016.

In addition, we completed a paired sales study which represents a trend from 2013 through 2016.

Sale #	Map/Lot	Sale #1 Date	Price	Sale #2 Date	Price	Percent Change	Mos. Between	% Per Month
1. (MHS)	107-12-18	6/14	\$23,000	4/16	\$34,000	47.8%	22	3.99%
2. (RSA)	109-81	3/14	\$134,900	12/16	\$163,000	20.83%	21	1.74%
3. (RSA)	109-7	11/12	\$160,000	2/17	\$188,000	17.5%	52	.337%
4. (MHD)	107-12-133	7/15	\$42,900	11/16	\$50,000	16.55%	16	1.034%
5. (MHS)	107-12-37	1/16	\$20,000	11/16	\$22,800	12.5%	9	1.389%

The average of the paired sale suggests a positive 1.70% per month trend.

As there is an abundance of sales, we predominantly relied upon sales that occurred after 10/1/16. In the instance where older sales may be needed, sales that occurred prior to 10-1-16 will be trended to 4-1-17 at a reconciled rate of .15% per month.

## **E. Neighborhood Classification**

### **Market Value Influences**

The most often repeated quote about real estate relates the three most important factors, “location, location, and location.” While humorous, it underlines a significant truth about the nature of property value: it is often factors outside of the property boundaries that establish value.

Most real estate consumers understand the importance of location. A house that is located steps from the ocean likely has more value than a similar one miles away from the waters edge. A retail building close to schools or commuting routes likely has more value than one located far away from these amenities. The stately home located in an area of other similar property likely has more value than a similar one located next to the municipal landfill.

At its very heart, the property tax is a tax on value. Revaluations use mass appraisal that must recognize all factors that influence the value of property, both in a negative and positive direction. Each of these factors may be different in different locations. For this reason, the mass appraisal is indexed to local conditions and uses locally obtained and adjusted information to determine values.

The nature of value influences can affect an entire municipality or region. Entire municipalities may be “close to skiing.” Whole counties may be “fantastic commuting locations.” Significant areas of our state are quiet country locations. For these reasons, a revaluation may not identify each and every separate factor that influences the value of property. Many of these common elements are assumed to exist for all similar properties in a municipality.

There are value influences that affect entire neighborhoods. These may be as obvious as a location on or near a body of water, ski area, or golf course. They also may be as subtle as a location near a certain park or school, or in a particularly desirable area of the municipality. Whether subtle or obvious, the mass appraisal must account for all of these value influences.

There are also value influences that affect individual properties. These can include such things as water frontage, water access, panoramic views, highway views, proximity to industrial or commercial uses, and heavy traffic counts. These property specific influences may be difficult to isolate, but are critical in the development of accurate values.

The mass appraisal must recognize all value influences: regional; local; neighborhood; and, property. By understanding these factors, accurate market value estimates can be made. Ignoring any of these factors could lead to inaccurate values, and establish a disproportionate system of taxation. Fairness requires that all factors be considered in valuation.

In every community, certain sections, developments and/or locations affect value both positively and negatively in the market. This affect is gaged by the development of neighborhoods. Each neighborhood reflects a 10% value difference positive or negative from the average or most common neighborhood in the community. The most common neighborhood of the community is classified as “E” and each alphabet letter before and after “E” reflects a 10% change in the base or average value. This is market driven, but can generally be equated to the desirability of the road, topography, vegetation and housing quality and maintenance. Attempting to measure this location difference in increments of less than 10% is unrealistic. Once all the neighborhoods are defined, vacant land sales and improved sales are used to test their existence. Views may not only affect individual properties, they may also impact the entire neighborhood desirability.



As a rule, neighborhoods are first defined by the assessing supervisor based on his/her knowledge and experience considering the above stated factors and then tested and modified by local sales data, as follows:

First, all the roads in town are driven and the neighborhoods are graded in relation to each other based upon topography, building quality and maintenance, utilities, overall land design and appeal. Using sales data to test our decisions, we also check with local Realtors to confirm our grading of the most desirable and least desirable neighborhoods. Then, we review all the vacant land sales to find the ones that reflect, (as closely as possible) the zoned minimum lot size. In other words, if the zoning in town requires 1-acre and 200 feet of road frontage, we are looking for sales of similar size lots to develop the base undeveloped site value for that zone.

After identifying the base site values for each zone, we then develop a value for excess road frontage and excess acreage above the zone minimum. For example, a 10 acre lot in a 1 acre zone has 9 acres of excess land. The influence that excess road frontage has on value is considered based on market data. Historically, that influence is only measurable when both road frontage and excess land exist to meet zoning for possible further subdivision.

Neighborhoods are classified by alphabetical letters, as follows:

<u>NC</u>			
A	-40%	F	+10%
B	-30%	G	+20%
C	-20%	H	+30%
D	-10%	I	+40%
		J	+50%
		K	+60%
		L	+70%
		M	+80%

E = Average or most common.

Q, R, S, T neighborhood designations are reserved for special/unique situations and may or may not follow the 10% steps. *See Section 9, Valuation Cost Tables & Adjustments.* The "X" designation however, is reserved for rear land, excess acreage designation. When "X" is found on land line 1, it means that the particular lot has no road frontage or known access and is in practical terms landlocked.

Neighborhoods generally designate differences in location across the town based on type of road (dirt, paved, wide, narrow, etc.), condition of land (flat, rolling, steep, wet, etc.) and quality of buildings (high quality, low quality, all similar or mixture, etc.), as well as features like side walks, underground utilities and landscaping of the entire area.

Generally, the value difference from neighborhood to neighborhood is 10% of the average. Each neighborhood is labeled alphabetically with “E” being the average and letters below “E” (D, C, B, A) being less than average and letters after “E” (F - T) being above average.

An “A” neighborhood generally denotes an approved subdivision road not yet developed or maybe just timber cleared. It is typically paper streets.

A “B” neighborhood generally denotes a road cut and stumped and very rough, but passable by 4x4 vehicles.

A “C” neighborhood generally denotes a graded road, either narrow or of poor quality, but passable by most vehicles.

A “D” neighborhood generally denotes below average neighborhood, may or may not be town maintained with poorer quality land and/or lower quality homes and/or a mixture of quality and style homes. Oftentimes, they are more narrow than your average Class V road.

An “E” neighborhood generally denotes the average neighborhood in town, typically a Class V town maintained roads with most utilities above ground and sites that generally consist of average landscaping.

An “F” neighborhood generally denotes neighborhoods above average with similar quality buildings, roads and typically, utilities are underground and sites are more consistently landscaped. Above average neighborhoods are generally more desirable and the factors noted increase marketability. Always remember...location, location, location!

## **F. Basic Mass Appraisal Process**

While the supervisor is analyzing and developing neighborhoods and local values, building data collectors, approved by New Hampshire Department of Revenue Administration (NH DRA) are going parcel by parcel, door to door measuring all buildings and attempting to complete an interior inspection of each principal building to collect the needed physical data, age and condition of the building.

With the land values developed, we now review improved sales, sales that have been developed and improved with buildings or other features, such as well and septic. By deducting the base land value previously established, adjusted by the neighborhood and topography, as well as any other features, such as sheds and barns, a building residual value is estimated. After adjusting for grade and condition, we divide by the effective area of each building to arrive at an indicated square foot cost. This may then be compared to a cost manual, like Marshall & Swift and/or local contractor information to determine if this established square foot cost is reasonable.

*The effective area of a building is computed by considering all areas of all floors and additions of the building and then adjusting each area by its relative cost. If living space is estimated to be \$98.00/SF, the basement area of the house is not worth \$98.00/SF, but rather some predictable fraction. As such, each section of the building has an **actual area** and an **effective area** which is the actual area times a cost adjustment factor. Each assessment property record card shows the actual area, cost factor and effective area of each section/floor of the building. The cost factor adjustments are consistent through the town.*

This is where, using all the previous cost data developed, we begin to extract the value of views and waterfront in the community. Both vary greatly due to personal likes and dislikes of the market, but both have general features that the market clearly values. For waterfront, private access to the water is the most valuable, but even that may be adjusted for size, topography, usefulness of the waterfront, as well as depth in some areas.

The challenge here is to develop a base value for the average or most common waterfront site and then grade each site in relation to the average based on available sales data. If lacking specific sales data, the search may be expanded to include other bodies of water in other towns. Views are a bit more difficult, as they vary widely as does the value that the market places on them. However, the process is much the same. Using sales, we extract a range of value the market places on different views by first accounting for the basic land value and improvements. What value remains is attributed to the view. Views are classified by type, subject matter, close-up versus distant and width of the view. The adjustments for the influence of view are then systematically applied to all other properties in town with views. Also, a view picture catalog is prepared to show the various views.

Once the cost tables are developed, they are used to calculate all values across the municipality. Then the job supervisor and assistant do a parcel by parcel field review to compare what is on each assessment card to what they see in the field and make adjustments to ensure quality and consistency.

## **G. Assumptions, Theories & Limiting Factors**

### **Assumptions**

1. It is assumed that all land can be developed unless obvious wetlands or town documentation stating otherwise. As such, lots smaller than the zone minimum will be considered developable, assuming they are grandfathered.
2. Current use classification is provided by the town and assumed accurate.
3. The use of the property is assumed its highest and best use, unless stated differently on the property record card. Highest and best use analysis was not done for each property.
4. When interior inspections can not be timely made or are refused, the interior data will be estimated based on similar homes, as accurately as possible, assuming good quality finish. If measurements are refused, the building measurement and interior will be estimated from the road.
5. The land acreage and shape are taken from the Town's maps and assumed accurate and name and address data is provided by the town and assumed accurate.

### **Theories**

Local sales data must be the foundation for a good town wide revaluation and guide the Appraiser Supervisor in their conclusions and adjustments to value. However, lacking sales data does not mean a specific feature or property should go unnoticed or not considered and the supervisor must use common sense and their knowledge gained from education and years of experience when making adjustments, both derived directly from the market and those not, but developed over time and with interaction with buyers and sellers and real estate agents.

Cost, while not always directly related to the market, is a very good indicator of market value based on the understanding of the "principle of substitution". This principle states that a person will pay no more and a buyer will accept no less for a property than the cost of a suitable substitution. A suitable substitution can be defined as the cost to build new considering age depreciation and the cost of time. However, actual costs can exceed market value when personal likes come into play or the property is over built for the area. Nothing in assessing, particularly the assessment is straight line or a fact beyond doubt. Assessments are an opinion of the most probable value a property is worth at a stated point in time given normal market exposure, it is not a fact!

### **Limiting Factors**

The scope of services outlined in the contract spells out the services rendered, which in itself identifies limiting factors. In mass appraisal work, limiting factors or conditions generally include the number of sales available and the accuracy of the data used. Data accuracy is limited by the fact that interior inspections are not available to all properties and, in some cases when data is supplied by third parties.

## **H. Public Right of Way (PRW) & Utilities Valuation**

### **1. PRW**

#### Assumptions

- a.) DOT miles of road to be accurate and complete.
- b.) Data provided by companies to be accurate and complete.
- c.) Width of Public Right-of-Way (PRW) to be 10 feet.
- d.) Linear feet of PRW used x 10 feet width ÷ 43,560 = acres. Value of PRW acre = average 1 acre residential site x 10% of right of way value x .25% for shape & limited use. Example: \$40,000 residential site value x 10% right of way value x .25% (-75% limited use) limited use = \$1,000.

### **2. Utilities**

#### Assumptions

- a) Report of inventory provided by each utility is accurate.
- b) If no original year in service provided, an estimate will be made.

#### Methodology – Replacement Cost New Less Depreciation

The nationally recognized Whitman, Requaardt & Associates, LLP Handy-Whitman Index of Public Utilities Construction Costs manual will be used to trend original costs forward to the present year or the valuation base year for the municipality. As an example:

Towers – Reported Original Cost \$150,000 Year in Service 1984

1984 Index = 233

2009 Base Year Index = 553

$150,000 \div 2.33 = 64,377.68 \times 5.53 = \$356,008.57$  Replacement Cost New

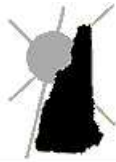
This replacement cost must then be depreciated for age.

If that depreciation was 59%, the value would be  $\$356,008 \times 41\%$

Good = \$145,964 or \$146,000, rounded.

\*NHEC uses a “Mass Average” accounting system and does not maintain actual original costs for each item, but rather some sort of average costs. These average costs are reported and therefore used along with average of the age data provided in the trended original cost approach to value, I have allowed a 10% economic depreciation for potential errors inherent in trending average data.





*Avitar Associates of New England, Inc.*

*Municipal Services Company*

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**PUBLIC UTILITY  
ASSESSMENT REPORT  
For  
Town of Allenstown  
2017**

**Unitil  
NH Electric Coop  
Eversource  
Liberty Utilities  
Tenneco**

**Gary J. Roberge, Sr. Assessor, CNHA #59  
NH DRA Certified Assessor Supervisor  
Avitar Utility Assessor Since 1986**

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September 1, 2017

**Town of Allenstown  
Board of Selectmen  
16 School Street  
Allenstown, NH 03275**

**Re: Assessment of Your Public Utilities**

Dear Board Members:

As the utility assessor for Avitar Associates of NE, Inc., I have enclosed my assessment report for the above-referenced subject.

The attached report is a complete review and explanation of my market value opinion as of 4/1/2017, as well as pertinent facts resulting in this opinion.

I have relied upon the data provided by Unitil, NH Electric Coop, Eversource, Liberty Utilities & Tenneco identifying all their property in the town. No field data collection was undertaken by me or anyone from my office. Liberty Utilities did not respond to our requests for data. As such, the prior assessment was arrived from 116% (the average increase in town). Communication is still open and we are hopeful of receiving accurate data.

All assumptions and limiting conditions are identified in this report.

Sincerely,



\_\_\_\_\_  
Gary J. Roberge, Sr. Assessor, CNHA  
CEO, Avitar Associates

GJR/sjc



## **Objective**

To determine the fair market value of the public utility properties in your town for the following:

Unitil - \$75,600 (100-1)  
NH Electric Coop - \$708,300 (200-1)  
Eversource - \$4,552,800 (300-1)  
Liberty Utilities - \$2,068,200 (400-1)  
Tenneco - \$790,900 (500-1)

## **Fair Market Value**

**Market Value** – Market value is the major focus of most real property appraisal assignments. Both economic and legal definitions of market value have been developed and refined. A current economic definition agreed upon by agencies that regulate federal financial institutions in the United States is: The most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: The buyer and seller are typically motivated.

Both parties are well informed or well advised, and acting in what they consider their best interests.

A reasonable time is allowed for exposure in the open market.

Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto.

The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale. As defined by the “Glossary for Property Appraisal and Assessment”.

These are three accepted approaches to fair market value:

1. Comparable Sales Approach
2. Capitalized Income Approach
3. Replacement Cost Less Depreciation Approach

Although only one approach applies in the writer’s opinion, all three are discussed and an explanation provided as to why they do or do not apply in this situation.

## **Highest & Best Use**

A principle of appraisal and assessment requiring that each property be appraised as though it were being put to its most profitable use (highest possible present net worth), given probable legal, physical, and financial constraints. The principle entails first identifying the most appropriate market, and second, the most profitable use within the market.<sup>1</sup> As a legally permitted use required for the health and wellbeing of the general public, the current use of the subject properties is estimated to be their highest and best use.

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<sup>1</sup> Glossary for Property Appraisal and Assessment

### **Comparable Sales Approach**

This approach assumes the existence of similar properties which have sold and the assessor/appraiser can review and make adjustments to the comparables to develop an opinion of value for the subject property. Implicit in this approach is the existence of arms-length, fair market sales data. Since all public utility property sales are heavily regulated by the local and/or Federal Public Utilities Commission, they are not arms-length fair market transactions. They are rather closely related to Netbook Value, which is the remaining value of the original cost and any added infrastructure investment that has not been recaptured. It has nothing to do with the value of the remaining assets still in service and generating income. **As such, it is my opinion that the Comparable Sales Approach to develop an opinion of market value is not valid.**

### **Capitalized Income Approach**

This approach assumes the availability of accurate income and expense information for the property being assessed and that market data can be found for similar properties to correlate the subject's income and expense information that is provided to be market related. It further assumes normal market conditions, such as risk and no outside forces regulating income. Here again, the problem with using this approach is that the income is governmentally regulated, as well as virtually guaranteed and as such does not follow generally accepted rules of the market income approach. A rate of return of and on the investment is fairly guaranteed and total failure is not allowable for the good of the public. This is unlike reality for other income producing properties in the fair and open market for which the income approach to value was developed. Further, while we can hypothesize the income and expenses within the taxing jurisdiction, due to the interaction with other utilities within the New England Grid with pole and line sharing, as well as power pass through, local assets can be providing income elsewhere, while local income can be dependent on assets of others elsewhere. This intermingling for the good of the public, is what makes the income approach very speculative due to the assumptions, estimates and allocations necessary. This is true in my opinion whether you look at the valuation locally or even statewide because the UNIT, so to speak, is not one company but rather all of them working together to maintain the Electrical Grid for the betterment of the public beyond the local community, as well as beyond the state boundaries. One cannot exist without the other and as such, the so called UNIT is not any one company. As such, it is my opinion that to attempt to use the Income Approach, beyond the known problems of protected return, regional monopoly and protection against failure issues that do not exist for the properties that the market income approach was developed for, the amount of estimates, hypotheses and allocations that are needed make the results highly unreliable. **Based on the above, it is therefore my opinion that this approach is also inappropriate.**

### **Replacement Cost Less Depreciation**

This approach is based on the principal of substitution. It assumes that a prudent purchaser will pay no more for any real property than the cost of acquiring an equally desirable substitute. And, in this case, acquiring a substitute means determining the replacement cost and depreciating for age. This approach is very useful when confronted with unique properties such as Public Utility Companies, where no substitutes exist or arm's length sales exist. As such, to develop an opinion of market value for the property, one must develop what it would cost to replace it and then allow depreciation for age to arrive at a reasonable opinion of market value for the property that exists in that jurisdiction. This approach values what actually exists in the local jurisdiction. As a rate of return of and on the investment is virtually guaranteed, as well as the fact that if any part is destroyed by accident or nature, it will be promptly rebuilt. This approach is very appropriate. Cost data and accurate age life depreciation data is readily available. Therefore, it is

the most practical and accurate method of developing an opinion of market value in my judgment whether locally, statewide or even New England wide.

Age / Life depreciation data is readily available within the data of the utility companies themselves. As a rate of return is virtually guaranteed of and on the investment, the need for any type of economic depreciation is nullified in my opinion, because, while the rate of return is controlled and may be below general market investor desired returns, at times, the risk inherent in normal investments has been removed as has normal market competition! As such, in my opinion, regulation is as positive, if not more positive, than the regulated rate of return is negative. Therefore, no economic adjustment is necessary in my judgement.

**The “Encyclopedia of Real Estate Appraising”, Third Edition 1978, by Edith J. Friedman, Published by Prentice Hall, Inc., states on Page 68,**

**“The cost approach is often the only method suitable for estimating the value of special purpose properties such as churches, funeral homes and schools. Similarly, in the case of residential properties, unique or highly individualized structure for which there are no effective market comparisons can frequently be appraised only by the Cost Approach.”**  
*(Underline added for emphasis).*

**In the writers’ opinion, public utilities clearly fall into this group.**

### **Assumptions & Limiting Conditions**

1. The data provided by Unitil, NH Electric Coop, Eversource & Tenneco was a complete and accurate inventory for the Town.
2. No asset still in use will depreciate more than 80% despite actual age.
3. No item of the inventory should depreciate to zero value until it has failed.
4. As this is a highly regulated public utility, it is my opinion that I am limited to the use of only the Replacement Cost New Less Depreciation Approach to establish an opinion of market value as discussed on the prior pages of this report.
5. Non-Utility land, owned by Unitil, NH Electric Coop, Eversource, Liberty Utilities & Tenneco is valued similarly to all other land in the town.
6. Liberty Utilities provided no data, despite our request.

### **Replacement Cost New Less Depreciation Approach to Value, (RCNLD)**

The first step in this approach is to inventory or acquire an inventory of all of the subject property assets by category, original year in service and original cost. This was not done by the writer, but rather provided by Unitil, NH Electric Coop, Eversource, Liberty Utilities & Tenneco and assumed to be complete and accurate. That provided report can be found in the Exhibits section.

The original costs, or in the case of NHEC, the average cost by classification were then trended forward from the original year, by using a nationally recognized utility cost trend manual, The Handy-Whitman Index of Public Utility Construction Costs, published annually by Whitman, Requardt & Associates, LLP, to arrive at the total replacement cost.

The average life expectancy, based on the data provide by other utilities varies by classification. The following is the depreciation schedule developed from the most recent data:

Electrical

Transmission	2.25% Per Year	44.4 Year Life Average Life
Transformers	2.50% Per Year =	40 Year Life
Distribution Poles & Lines	2.25% Per Year =	44.4 Year Life
Overhead Conductor	2.00% Per Year =	50 Year Life
Conduit	1.75% Per Year =	57 Year Life
Meters & Lights	2.50% Per Year =	40 Year Life

Gas

Transmission & Distribution Systems	1.5% Per Year = 66.6 Year Life
Meters & Regulators	2.25% Per Year = 44.4 Year Life

Water

Transmission & Distribution Systems	3.00% Per Year = 33 Year Life
Meters & Other Equipment	3.00% Per Year = 33 Year Life

Max Depreciation – All Utility Categories is 80%

As a regulated utility, it is virtually guaranteed rate of a return of/on the investment at an accelerated rate, meaning their investment is returned long before the items life expires and/or needs to be replaced. What this means is that the company carries a zero value for that item, despite it still being in use and earning income. This is the reason “Netbook” is not an opinion of market value. It only represents the value of the utility yet to be returned, while all other parts of the utility carry a “zero value”. Not a realistic approach to market value.

I found no need for any additional economic depreciation.

**Final Opinion of Market Value 4/1/2017**

Unitil - \$75,600

NH Electric Coop - \$708,300

Eversource - \$4,552,800

Liberty Utilities - \$2,068,200 - no data provided, estimated increase of 116%

Tenneco - \$790,900

Land rights or easements are not included here, but listed and valued on each property record card, according to the concurrent town wide revaluation.

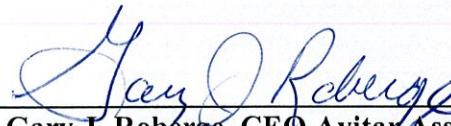
The following spreadsheets showing the Replacement Cost New Less Depreciation (RCNLD) approach to value, document the final values stated above.

Note: In the case of New Hampshire Electric Coop (NHEC), who maintain an accounting method called “mass averaging” where no accurate original costs or age data is available, use of average original costs and average age data in the trending analysis has the potential for erroneous results. As such, the writer recognizes this as allowed for “averaging error” reduction in the resulting total value, as noted on the reports in the spreadsheets of NHEC.

**Certification/Resume**

I certify that to the best of my knowledge and belief,

1. The statements contained herein are accurate and true.
2. The analysis and results are my personal unbiased professional opinion and conclusions.
3. I have no present or prospective interest in the property.
4. I am aware of no bias with respect to this property or any part of this report.
5. My analysis, opinion and conclusions are my own based in whole or in part on my past 30 years assessing utilities here in New Hampshire.

  
\_\_\_\_\_  
**Gary J. Roberge, CEO Avitar Associates, Inc.**  
**Sr. Assessor, CNHA #59**  
**NH DRA Certified Assessor Supervisor**

**Gary James Roberge**  
**Avitar Associates**  
**150 Suncook Valley Highway**  
**Chichester, NH 03258 (603)798-4419**

**Experience:**

- 2005 – Present**     **CEO/Sr. Assessor, Avitar Associates of NE, Inc., Chichester, NH**  
Software or Assessing Services in over 160 of the 230 NH Municipalities.
- 1986 – 2005**     **President/Sr. Assessor of Avitar Associates of NE, Inc., Chichester, NH**  
Avitar is the largest NH based Municipal Services Company, established in 1986 and incorporated in 1989.
- 1981 – 1986**     **Chief Assessor & Software Consultant, MMC, Inc, Chelmsford, MA**  
Responsible for some twenty (20) employees, and all revaluations in Maine, Vermont, New Hampshire as well as all software design and maintenance.

**Education:**

University of New Hampshire, Durham NH. Graduated 1976  
Bachelor of Science in Forestry – Minors in Hydrology/Computer Science  
IAAO Course I – Residential appraising  
IAAO Course II – Income approach to value  
IAAO Course 201 – Advanced Income Approach to Value  
IAAO Course 301 – Mass Appraisal of residential  
IAAO Course 302 – Mass Appraisal of income producing properties  
IAAO Course 400 – Assessment Administration  
IAAO Workshop 158 – Highest & Best Use  
NH DRA Courses – Assessing statute; Condominium appraisal; Current use; Sales Ratio Study  
IAAO Course 150 – Standard of Practice & Professional Ethics  
USPAP – 2001 Uniform Standards of Professional Appraisal Practice  
USPAP – 2010 One Day Update / 2016 One Day Update  
NH State Statutes/2010 Update Class

**Professional Designations or Affiliations:**

IAAO - International Assoc. of Assessing Officials  
NHAAO - NH Assoc. of Assessing Officials  
CNHA - Certified NH Assessor #59  
State of NH DRA - Certified Property Assessor Supervisor  
Assessing Standards Board Member 2001 - 2006  
Lawton B. Chandler Assessment Achievement Award - 2006  
View Valuation Expert, BTLA and Superior Court

**Qualified as Expert Witness Status in the Following County Superior Courts:**

Belknap County	Rockingham County
Carroll County	Sullivan County
Cheshire County	Strafford County
Hillsborough County	Coos County
Merrimack County	Board of Tax & Land Appeals

**AVITAR ASSOCIATES OF NEW ENGLAND INC.**

**Utility Valuation Report Listing**

**(Using Handy Whitman Cost Index Manual -- North Atlantic Section)**

**UTILITY NAME: ALLENSTOWN - UNTIL-2017**

**UTILITY VALUATION YEAR: 2017**

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
<b>E363 DISTR, LINE TRANSFORMERS</b>	<b>\$ 9,760</b>	<b>\$ 36,321</b>	<i>% 0.613171</i>	<b>\$ 14,050</b>
<b>E364 DISTR, POLES, TOWERS &amp; FXT</b>	<b>\$ 15,309</b>	<b>\$ 41,055</b>	<i>% 0.628474</i>	<b>\$ 15,253</b>
<b>E365 DISTR, OVER CONDUCT &amp; DE</b>	<b>\$ 24,537</b>	<b>\$ 68,477</b>	<i>% 0.525563</i>	<b>\$ 32,488</b>
<b>E368 DISTR, PAD TRANSFORMERS</b>	<b>\$ 6,657</b>	<b>\$ 10,081</b>	<i>% 0.345601</i>	<b>\$ 6,597</b>
<b>E369 DISTR, SERVICES OVER&amp;UND</b>	<b>\$ 5,030</b>	<b>\$ 11,202</b>	<i>% 0.522228</i>	<b>\$ 5,352</b>
<b>E370 DISTR, METERS INSTALLED</b>	<b>\$ 2,361</b>	<b>\$ 3,509</b>	<i>% 0.466800</i>	<b>\$ 1,871</b>

**GRAND TOTALS FOR ALLENSTOWN - UNTIL-2017:**

**\$ 63,654**

**\$ 170,645**

**\$ 75,600\***

**\* Value Rounded To Nearest Hundred**





OWNER INFORMATION		SALES HISTORY				PICTURE
UNITIL ENERGY SYSTEMS, INC  ATTN: PROPERTY TAX 6 LIBERTY LANE WEST HAMPTON, NH 03842						
	Date	Book	Page	Type	Price Grantor	

LISTING HISTORY	NOTES
08/01/17      GRUL	ELEC POWER LINES- EFF YR 1970; POWER LINES/POLES/ROWS; GENERAL; ADDITIONAL DATA ON FILE; 4/15 PRW ADDED BACK TO SYSTEM PER ATTORNEY

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes			
ELECT	1		100	75,600.00	100	75,600				
PRW	2,100		100	2.11	100	4,431				
						80,000				

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2015	\$ 0	\$ 77,300	\$ 0
		Parcel Total: \$ 77,300	
2016	\$ 0	\$ 77,300	\$ 0
		Parcel Total: \$ 77,300	
2017	\$ 0	\$ 80,000	\$ 0
		Parcel Total: \$ 80,000	

LAND VALUATION									
Zone: CLI - COMM/LIGHT IND		Minimum Acreage: 1.00		Minimum Frontage: 75		Site:		Road:	
Land Type	UTILITY-ELEC	Neighborhood: E		Cond		Ad Valorem SPI R		Tax Value Notes	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		UNITIL ENERGY SYSTEMS, INC  ATTN: PROPERTY TAX 6 LIBERTY LANE WEST HAMPTON, NH 03842		<div>District</div> <div>Percentage</div>		<div>Model:</div> <div>Roof:</div> <div>Ext:</div> <div>Int:</div> <div>Floor:</div> <div>Heat:</div> <div>Bedrooms:</div> <div>Baths:</div> <div>Extra Kitchens:</div> <div>A/C:</div> <div>Quality:</div> <div>Com. Wall:</div> <div>Stories:</div> <div>Fixtures:</div> <div>Fireplaces:</div> <div>Generators:</div>	
		PERMITS		<div>Date</div> <div>Permit ID</div> <div>Permit Type</div> <div>Notes</div>			
						BUILDING SUB AREA DETAILS	
2017 BASE YEAR BUILDING VALUATION						Year Built:	
Condition For Age:						Physical:	
Functional:						Economic:	
Temporary:						%	

**AVITAR ASSOCIATES OF NEW ENGLAND INC.**

**Utility Valuation Report Listing**

**(Using Handy Whitman Cost Index Manual -- North Atlantic Section)**

**UTILITY NAME: ALLENSTOWN - NHEC 2017**

**UTILITY VALUATION YEAR: 2017**

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
<b>E364 DISTR, POLES,TOWERS &amp; FXT</b>	<b>\$ 224,186</b>	<b>\$ 584,134</b>	<b>% 0.652499</b>	<b>\$ 202,987</b>
<b>E365 DISTR, OVER CONDUCT &amp; DE</b>	<b>\$ 255,856</b>	<b>\$ 845,187</b>	<b>% 0.579999</b>	<b>\$ 354,979</b>
<b>E367 DISTR, UNDER COND &amp; DEVIC</b>	<b>\$ 25,671</b>	<b>\$ 77,756</b>	<b>% 0.507498</b>	<b>\$ 38,295</b>
<b>E368 DISTR, PAD TRANSFORMERS</b>	<b>\$ 72,938</b>	<b>\$ 202,670</b>	<b>% 0.652499</b>	<b>\$ 70,428</b>
<b>E369 DISTR, SERVICES OVER&amp;UND</b>	<b>\$ 85,565</b>	<b>\$ 201,528</b>	<b>% 0.579999</b>	<b>\$ 84,642</b>
<b>E370 DISTR, METERS INSTALLED</b>	<b>\$ 26,662</b>	<b>\$ 49,496</b>	<b>% 0.725008</b>	<b>\$ 13,611</b>
<b>E373 DISTR, STR LIGHTS OVERHD</b>	<b>\$ 27,389</b>	<b>\$ 80,037</b>	<b>% 0.725002</b>	<b>\$ 22,010</b>

**GRAND TOTALS FOR ALLENSTOWN - NHEC 2017:**

<b>\$ 718,267</b>	<b>\$ 2,040,808</b>	<b>\$ 787,000*</b>
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\* Value Rounded To Nearest Hundred

<b>ECONOMIC FOR AVERAGED DATA</b>	<b>0.900</b>
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**\$ 708,300**



OWNER INFORMATION		SALES HISTORY				PICTURE
NH ELECTRIC COOPERATIVE INC.  ATTN: THOMAS BOURNE  579 TENNEY MOUNTAIN HIGHWAY PLYMOUTH, NH 03264-9420	Date	Book	Page	Type	Price Grantor	

LISTING HISTORY	NOTES
08/01/17      GRUL	ELEC LINES: GENERAL: ADDITIONAL DATA ON FILE: 2009 - UPDATED VALUE - TJ; 4/15 PRW ADDED BACK TO SYSTEM PER ATTORNEY

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes			
ELEC	1		100	708,300.00	100	708,300				
PRW	2,100		100	8.44	100	17,724	RATE=ACRES			
						726,000				
							ALLENSTOWN ASSESSING OFFICE			
							PARCEL TOTAL TAXABLE VALUE			
							Year	Building	Features	Land
							2015	\$ 0	\$ 527,900	\$ 0
							Parcel Total: \$ 527,900			
							2016	\$ 0	\$ 527,900	\$ 0
							Parcel Total: \$ 527,900			
							2017	\$ 0	\$ 726,000	\$ 0
							Parcel Total: \$ 726,000			

LAND VALUATION									
Zone: CLI - COMM/LIGHT IND	Minimum Acreage: 1.00	Minimum Frontage: 75							
Land Type    UTILITY-ELEC	Neighborhood: E		Cond	Ad Valorem	SPI	R	Tax Value	Notes	

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**AVITAR ASSOCIATES OF NEW ENGLAND INC.**

**Utility Valuation Report Listing**

**(Using Handy Whitman Cost Index Manual -- North Atlantic Section)**

**UTILITY NAME: ALLENSTOWN-EVERSOURCE-2017**

**UTILITY VALUATION YEAR: 2017**

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
<b>E355 TRANS, POLES &amp; FIXTURES</b>	<b>\$ 563,547</b>	<b>\$ 847,676</b>	<b>% 0.326998</b>	<b>\$ 570,488</b>
<b>E356 TRANS, OVER CONDUCT &amp; DE</b>	<b>\$ 291,398</b>	<b>\$ 458,006</b>	<b>% 0.299330</b>	<b>\$ 320,911</b>
<b>E360 DISTRIBUTION PLANT</b>	<b>\$ 3,024</b>	<b>\$ 36,727</b>	<b>% 0.850001</b>	<b>\$ 5,509</b>
<b>E362 DISTR, STATION EQUIPMENT</b>	<b>\$ 461,280</b>	<b>\$ 1,188,945</b>	<b>% 0.498147</b>	<b>\$ 596,676</b>
<b>E364 DISTR, POLES, TOWERS &amp; FXT</b>	<b>\$ 717,074</b>	<b>\$ 1,843,587</b>	<b>% 0.616714</b>	<b>\$ 706,621</b>
<b>E365 DISTR, OVER CONDUCT &amp; DE</b>	<b>\$ 703,823</b>	<b>\$ 2,643,023</b>	<b>% 0.644758</b>	<b>\$ 938,913</b>
<b>E366 DISTR, UNDERGRND CONDUIT</b>	<b>\$ 11,015</b>	<b>\$ 20,009</b>	<b>% 0.360388</b>	<b>\$ 12,798</b>
<b>E367 DISTR, UNDER COND &amp; DEVIC</b>	<b>\$ 115,130</b>	<b>\$ 212,630</b>	<b>% 0.284748</b>	<b>\$ 152,084</b>
<b>E368 DISTR, PAD TRANSFORMERS</b>	<b>\$ 505,912</b>	<b>\$ 478,032</b>	<b>% 0.022498</b>	<b>\$ 467,277</b>
<b>E369 DISTR, SERVICES OVER&amp;UND</b>	<b>\$ 333,495</b>	<b>\$ 590,431</b>	<b>% 0.429903</b>	<b>\$ 336,603</b>
<b>E370 DISTR, METERS INSTALLED</b>	<b>\$ 360,470</b>	<b>\$ 354,793</b>	<b>% 0.025000</b>	<b>\$ 345,923</b>
<b>E373 DISTR, STR LIGHTS OVERHD</b>	<b>\$ 94,038</b>	<b>\$ 188,865</b>	<b>% 0.496556</b>	<b>\$ 95,083</b>
<b>E400 UNCLASSIFIED CONSTRUCTIO</b>	<b>\$ 3,944</b>	<b>\$ 3,944</b>	<b>% 0.009888</b>	<b>\$ 3,905</b>

**GRAND TOTALS FOR ALLENSTOWN-EVERSOURCE-2017:**

**\$ 4,164,150**

**\$ 8,866,668**

**\$ 4,552,800\***

\* Value Rounded To Nearest Hundred





EVERSOURCE ENERGY (PSNH)	OWNER INFORMATION			SALES HISTORY			
	Date	Book	Page	Type	Price	Grantor	

PO BOX 270

HARTFORD, CT 06141-0270

LISTING HISTORY

NOTES

08/01/17      GRUL

ELEC LINES; GENERAL; ADDITIONAL DATA ON FILE; AGGREGATE VALUE INCLUDES TRANSMISSION; DISTRIBUTION, SUBSTATIONS, EASEMENTS, AND LAND; ON PARCELS (112/237 (OLD PID 0014-0024-000 (.75 ACRES) THIS APPEARS TO HAVE BEEN SOLD TO THE TOWN BY LADD SEE DEEDS ION FILE) 112/245 (OLD PID 0014-0045-0000; (.412 ACRES) , AND 111/4 (OLD PID 0014-0092-000 (.59 ACRES); 4/15 PRW ADDED BACK TO SYSTEM PER ATTORNEY

EXTRA FEATURES VALUATION

MUNICIPAL SOFTWARE BY AVITAR

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
ELCT	1		100	4,552,800.00	100	4,552,800	
ESMT	75		100	3,000.00	100	225,000	CROSS CNTRY ESMTS
PRW	1		100	66,400.00	100	66,400	#POLES
						4,844,200	

ALLENSTOWN ASSESSING  
OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2015	\$ 0	\$ 4,182,700	\$ 74,200
Parcel Total: \$ 4,256,900			
2016	\$ 0	\$ 4,182,700	\$ 74,200
Parcel Total: \$ 4,256,900			
2017	\$ 0	\$ 4,844,200	\$ 95,200
Parcel Total: \$ 4,939,400			

LAND VALUATION

Zone: CLI - COMM/LIGHT IND										Minimum Acreage: 1.00		Minimum Frontage: 75		Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes			
UTILITY-ELEC	1,000 ac	84,000	E	100	100	100	100		100	84,000	0	N	84,000				
UTILITY-ELEC	4,460 ac	x 2,500	X	100					100	11,200	0	N	11,200				
5,460 ac										95,200				95,200			







**AVITAR ASSOCIATES OF NEW ENGLAND INC.**

**Utility Valuation Report Listing**

**(Using Handy Whitman Cost Index Manual -- North Atlantic Section)**

**UTILITY NAME: ALLENSTOWN-TENN GAS 2017**

**UTILITY VALUATION YEAR: 2017**

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
<b>G367 TRANS. MAINS</b>	<b>\$ 297,212</b>	<b>\$ 678,084</b>	<b>% 0.390000</b>	<b>\$ 413,631</b>
<b>G375 DIST. MAINS, STEEL</b>	<b>\$ 133,685</b>	<b>\$ 3,342,125</b>	<b>% 0.850000</b>	<b>\$ 501,319</b>
<b>G378 DIST. MEAS. &amp; REG. EQUIP</b>	<b>\$ 75,800</b>	<b>\$ 78,382</b>	<b>% 0.060001</b>	<b>\$ 73,679</b>

**GRAND TOTALS FOR ALLENSTOWN-TENN GAS 2017:**

<b>\$ 506,697</b>	<b>\$ 4,098,591</b>	<b>\$ 988,600*</b>
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\* Value Rounded To Nearest Hundred

<b>ECONOMIC DEPRECIATION</b>	<b>0.800</b>
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**\$ 790,900**



OWNER INFORMATION		SALES HISTORY				PICTURE
TENNECO INC.		Date	Book	Page	Type	
TENNESSEE GAS PIPELINE COMPANY ATTN: RW BAILEY - TAX ADV PO BOX 4372 HOUSTON, TX 77210						

LISTING HISTORY	NOTES
08/01/17 GRUL 04/01/97 GES	NO PRV. ESMT GOES FROM 115/3 SOUTH ACROSS 114/2 TO THE HOOKSETT TOWN LINE,

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	ALLENSTOWN ASSESSING OFFICE	
GAS	1		100	790,900.00	100	790,900			
EASEMENT	1		100	10,800.00	100	10,800			
PRV	2,100		100	6.33	100	13,293			
						815,000		PARCEL TOTAL TAXABLE VALUE	
								Year	Building
								2015	\$ 0
								Features	
								Land	
								2016	\$ 0
								Parcel Total: \$ 451,400	
								2017	\$ 0
								Parcel Total: \$ 815,000	

LAND VALUATION					
Zone: CLI - COMM/LIGHT IND	Minimum Acreage: 1.00	Minimum Frontage: 75	Site:	Driveway:	Road:
Land Type UTILITY-GAS	Neighborhood: E	Cond	Ad Valorem	SPT	R
		Tax Value		Notes	
		0 ac			





# ***SECTION 4***

## **CAMA SYSTEM**

### **A. INTRODUCTION TO THE AVITAR CAMA SYSTEM**



## **A. INTRODUCTION TO THE AVITAR CAMA SYSTEM**

### **THE POINT SYSTEM - An Industry Standard**

The point system for mass appraising is an industry standard developed many years ago and represents the best cost valuation system modified by the local market available and used (in some form or another) by most, if not all, Computer Assisted Mass Appraisal (CAMA) appraisal systems available on the market.

Avitar's CAMA system uses the point system. However, ever since 1986 we have made many very important refinements to increase accuracy, equity, reliability and consistency. We have also provided a menu driven system for ease of use.

Very simply, the system works by dividing up the building into components which consistently represent a certain predictable percent of the total value. These construction components are then assigned point values which represent its contribution to the total value and accounts for the cost and market appeal of the item.

### **POINTS**

Points are based on the associated cost to the total building in relation to other options for similar features. The exterior wall factors also include the structural frame. These point values are based on the percentage that the actual cost historically represents to the total cost and provides a consistent, predictable and equitable approach to mass appraisal building values.

Each building is first measured and sketched showing the actual footprint of the building and various story heights. Then the following attributes are listed:

Roof Style & Cover	Example – Gable or Hip/Asphalt
Exterior Wall	Example – Clapboard/Vinyl (Up to Two Different Exteriors can be listed, using the two most predominant)
Interior Wall	Example – Plaster/Wood (Up to Two Different Interiors can be listed, using the two most predominant)
Floor Cover	Example – Pine/Softwood & Carpet (Up to Two Different Floor Covers can be listed, using the two most predominant)
# of Bedrooms	
# of Bathrooms	
Fixtures	
Extra Kitchen	
Central Air	
Generator	
Fireplaces	If no point value associated in the cost tables, then fireplaces are still valued in the extra features.
Heat	Example – Oil/FA Ducted (This is an oil fired furnace with forced air ducted system)
Quality	Example – A4 Exc (Here A=average, A1 is one grade better and A4 is 4 graders better)

Com. Wall	Example – Commercial Wall Frame Construction Use for commercial buildings to account for various structures.
Size Adjustment	Size adjustment is the factor that accounts for the economy of scale theory which means the more of anything you purchase at one time, the lower the unit cost. As such, a larger home will have a factor less than 1.00, while a smaller home will have a factor greater than 1.00 to account for per square foot cost variation.
Base Rate	This is the gross base square foot cost that this building, as well as all other similar buildings will start at.
Bldg. Rate	Building Rate – After consideration of all building materials and quality of construction, a building rate is developed which can be greater and lower and 1.00 based on material, quality and includes the size adjustment.
Com. Wall Factor	In the case of a commercial property, an added factor may be needed to account for various commercial structural frames.
Adjusted Base Rate	<p>Base rate times building rate times commercial wall factor equal the unique adjusted base for this structure. Therefore, two identical homes with slightly different square feet will have slightly different adjusted base rates as the economy of scale will come into play. Also, two identical size and style homes with various exterior wall materials may also vary in adjusted base rates slightly to account for the various market appeal/desirability and value of each material.</p> <p>The Adjusted Base Rate is then multiplied by the total effective area of the house to develop a replacement cost new for that structure.</p>
<b>Bedroom &amp; Bathroom Data</b>	<p>While the number of bedrooms is a valuable commodity for most homes, the accompanying number of bathrooms or fixtures plays a pivotal role. A house with 5 bedrooms and only 1 bathroom is functionally obsolete as the plumbing cannot equally handle the bedrooms, as such a similar house with 5 bedrooms and 2 bathrooms would command a higher market value, all other things equal. As such, a weighting system was developed by Avitar to weight the number of bedrooms to bathrooms to develop an adjusting factor to account for this obsolescence when it existed. Therefore, it is not solely the bedroom or bathroom count that effects value, but the combination of both.</p>

## **EFFECTIVE AREA CALCULATIONS**

The calculation of effective area is applied in order to adjust for the differences in square foot construction costs in the various subareas of the building as compared to the principal living area. The SUB-AREA ID table shows the effective area which is the actual area adjusted by the cost factors for each subarea. Cost factors for all subareas for this community can be found in the Final Valuation Cost Tables of this manual. (*Section 9C.*)

### **EXAMPLE: BUILDING AREA CALCULATIONS**

<b>SUB AREA IDS</b>		<b>ACTUAL AREAS</b>	<b>COST FACTOR ADJUSTMENT</b>	<b>EFFECTIVE AREA</b>
FFF	(First Floor Finished)	= 864	1.00	864
UFF	(Upper Floor Finished)	= 864	1.00	864
GAR	(Attached Garage)	= 600	.45	270
EPF	(Enclosed Porch Finished)	= 192	.70	134
DEK	(Deck or Entrance)	= 192	.10	19
BMU	(Basement Unfinished)	= 864	.15	130
<b>TOTAL AREAS GROSS</b>		<b>= 3,576</b>	<b>EFFECTIVE =</b>	<b>2,281</b>

The cost factor adjusts the square foot cost of construction for living area to other areas of the structure.

### **EXAMPLE:**

If the base rate is \$85 for a residential house, the cost of a deck is not \$85/square foot, it is more accurately expressed as only 10% or \$8.50/square foot. As such, this 192 square foot deck can be valued as follows: 192 square feet x 10% = 19.2 sf x \$85 base rate = \$1,632 or \$85 x 10% = \$8.50 x 192 square feet = \$1,632.

## **STORY HEIGHT ADJUSTMENTS**

Further refinement of the base rate is required to acknowledge the impact of multi-story construction on the total construction costs. This is accomplished through the use of the story height adjustment factor. It is cost adjusted to account for the fact that up until 3 stories or more, it is generally less expensive during original construction to add square feet via story height than expanding the footprint which involves site work and foundation work.

## DEPRECIATION TYPES & USE

**NORMAL AGE DEPRECIATION** is based on the age of the structure and the condition relative to that age. New homes, while new, are average for their age, while older homes may be in better condition relative to their age.

### EXAMPLE - 200 Year Old House

<u>Condition</u>	<u>Normal Age Depreciation is</u>
Very Poor	71%
Poor	57% (See chart on prior page)
Fair	42%
Average	35%
<b>Good</b>	<b>28%</b>
Excellent	14%

### EXAMPLE - For the 200 year old home in good condition

Building Value	=	129,900
Depreciation	=	x 28%
Depreciation Value	=	- 36,372

**Depreciated Bldg. Value = 93,528**

- OR -

Building Value	=	129,900
% Condition Good	=	x 72%

**Depreciated Bldg. Value = 93,528**

All final values are rounded to the nearest \$100 for land and buildings alike.

**Therefore, the indicated building value = \$93,500**

**PHYSICAL:** Refers to the general condition of the building, or how well it has aged or been maintained in comparison to new buildings. Here is where the assessor can allow for an adjustment for items that are not consistent with the overall condition of the majority of the home.

**FUNCTIONAL:** Refers to the functional design of the building based on the current use, design, layout and new technology available, over and above the normal age depreciation.

**ECONOMIC:** Refers to depreciation caused by things which are exterior to the building and usually not controllable by the owner. Excessive traffic, active railroad tracks, airport nearby, are just a few examples.

**TEMPORARY:** Refers to depreciation given for a special reason which shall only exist for a short period of time. This is generally used for new construction to account for varying stages during the construction, as of April 1<sup>st</sup> in the assessing year.

## **LAND VALUE COMPUTATIONS**

Land can be valued using a per square foot method, per acre method, per front foot method, or a combination of all three methods. Generally, we use acres as our unit of measure for the lot, dollar per acre pricing for the rear acreage and dollar per front foot to take into account additional lot value by way of potential subdivision. Water frontage and/or view contributory value is listed separately. Land charts are created for ease of use.

### **SAMPLE LAND CHART**

<b># Acres</b>	<b>Value</b>
2.00	31,000
1.45	27,500
1.00	23,000
0.79	16,000
0.45	13,000
0.21	9,000
0.01	1,500

Excess acreage at \$1,500 per acre

Base View Value = \$50,000

Base Waterfront = \$100,000

A table, as shown above, exists for each zone in town that shows the base values for separate indicated lot sizes in town.

This value would then be further adjusted by the neighborhood factor, as indicated by the neighborhood code (NC) table. The NC was established during the revaluation/update process when each road, on every map that existed at that time, had a NC assigned to it based on road, land quality, topography and market desirability.

For this example, we will assume a .45 acre lot with a NC of “G” (which has a value of 1.20, meaning this neighborhood is 20% more desirable or valuable than the average).

$$\$13,000 \times 1.20 = \$15,600$$

The land may further be adjusted by the assessor for unique situations for the quality and development of the site, driveway and topography with individual condition adjustments noted on the card and multiplying straight across. In addition, the assessor can include an overall additional condition for abnormal conditions such as shape, in addition to the site, driveway and topography by placing a factor from 1 to 999 in the condition field on the appraisal card. The appraiser can then positively or negatively adjust the land value.

$$\begin{aligned} & \$15,600 \times 1.10 \text{ Site} \times 1.00 \text{ Driveway} \times 1.00 \text{ Topography} \times \\ & .90 \text{ Condition (Wet)} = \$15,444 \text{ or } \$15,400 \text{ (rounded)} \end{aligned}$$

If there were any excess land over the zone minimum, this land would be priced at the excess acreage price. There would be no NC adjustment, for the NC indicates the street frontage and excess land is the same throughout the town. It would be depreciated for size from the excess acreage chart created for this town, which simply decreases the per acre rate based on quantity. This excess land may be further adjusted based on the assessor's knowledge of the area for topography, ledge, wetlands, etc.

Excess road frontage, in amounts equal to the zone minimum, would be valued only if there is enough excess land to support subdivisions based on the zoning requirements. Excess frontage would not normally be assessed unless subdivision potential exists, however it could be if the market sales data showed a value exists even if subdivision potential did not.

The frontage would be valued by multiplying only the excess frontage above the minimum requirement, in increments of the zone minimum by the front foot rate and then adjusted by the NC and further for usability, topography, wetland, etc.

Example:

Zone = Two Acres, 100 Front Feet

1. Parcel with three acres and 400 front feet would not have any excess frontage assessed because only one excess acre exists and the zone requires two. So, this parcel has no subdivision potential.
2. Parcel with four acres and 400 front feet would be assessed for 100 excess front feet because there are two excess acres to support the zoning requirement, and therefore, a potential for subdivision exist.

If the sales data were to show a value for excess road frontage, even if no subdivision potential existed, it could be valued based on every front foot beyond the zone minimum.

Finally, you would add the building value to the extra features value to the land value to get the total assessment.



# ***SECTION 5***

## **UNDERSTANDING YOUR PROPERTY RECORD CARD**

### **ABBREVIATIONS, SAMPLES & DEFINITIONS**

**Notices may not be exact copies**



# PROPERTY RECORD CARD - FRONT

Map: 000013		Lot: 000016		Sub: 000000		(1)		Card: 1 of 1		(2)		1 MAIN STREET		ANYTOWN		Printed: (3) 8/19/2016									
OWNER INFORMATION						SALES HISTORY						ANYTOWN PICTURE													
DOW, JOHN		(4)		Date		Book		Page		Type		Price		Grantor		(8)									
1 MAIN STREET				12/30/2011		5276		0789		U 138				SCHULTE, FRANCIS ANDRE											
ANYTOWN, NH 03123																									
LISTING HISTORY						NOTES																			
05/06/15		ERVM		(6)		LIGHT GREY; BMU - 50% DIRT, VERY OLD; DNV UFF P/HM OWNR; 4/12										(7)									
04/04/12		GRPM				SHED; 5/15-5 NEW WINS & NEW SIDING ON 2 SIDES OF 17X17; NO OTHER																			
04/06/05		GRUM				CHANGES;																			
05/13/00		BHRL																							
08/27/96		EST																							
EXTRA FEATURES VALUATION						(9)						MUNICIPAL SOFTWARE BY AVITAR													
Feature Type		Units		Length x Width		Size Adj		Rate		Cond		Market Value		Notes		ANYTOWN ASSESSING OFFICE									
FIREPLACE 1-STAND		1		80		8 x 10		100		3,000.00		100		3,000											
SHED-WOOD								260		7.00		100		1,456											
														4,500											
LAND VALUATION						(11)						PARCEL TOTAL TAXABLE VALUE (10)													
Zone: MU MIXED USE		Minimum Acreage: 0.46		Minimum Frontage: 100												Site: AVERAGE Driveway: PAVED Road: PAVED									
Land Type		Units		Base Rate		NC Adj		Site		Road		DWay		Topography		Cond		Ad Valorem		SPT R		Tax Value		Notes	
IF RES		0.160 ac		337,500		E		100		100		100		95 -- MILD		100		320,600		0		N		320,600	
		0.160 ac																320,600						320,600	

[illegible]

As you can see, the appraisal card is broken into sections.

- 1) **MAP/LOT/SUB** - Numbers represent the parcel identification numbers (PID) used by the town. The map number represents the ID of the map sheet on which the parcel is displayed. The lot number and sub lot are the unique ID for the parcel on that map sheet.
- 2) **CARD # OF #** - Typically 1 of 1 means the parcel has only one assessment record card for its entire assessment information. In a multi-card situation, where more than one assessment record card is needed to show the assessment information of a parcel with several primary buildings, the first number is the sequential card number and the second number is the total number of cards for that parcel.
- 3) **PRINTED** - The date the card was printed, reflecting the assessment information and value on file at that time.
- 4) **OWNER INFORMATION** - Located in upper left hand corner just below map-lot-sublot numbers and contains the owner name and address information of record at the time of print.
- 5) **SALE HISTORY** - This section is located to the right of owner information box and displays the five most current sales recorded as known for this parcel showing book, page, date, type of sale (Qualified/Unqualified & Vacant/Improved) and seller's name.
- 6) **LISTING HISTORY** - This section usually contains the date that the property was visited, plus the two initials of the person who visited the property. The third character is the reason why they were there, and the fourth is the "action" taken. This may vary as it is user definable, but will always have a date followed by a four space code and then space for a brief note.
- 7) **NOTES** - An area for the appraiser to enter abbreviated notes about the property, as well as reasons for any adjustments made elsewhere on the assessment record card.
- 8) **PICTURE** - Intended to represent some aspect of this tract of land such as view, waterfront or site or outbuildings.
- 9) **EXTRA FEATURES VALUATION** - This area contains the valuation of fireplaces, pools, sheds, detached garages, etc., (a table listing all descriptions and rates can be found in *Section 9C.*), and displays a description (as well as dimensions when appropriate), the unit rate, condition and final value. The grand total is rounded to nearest \$100. Also, included is a brief notes section for each extra feature item listed.
- 10) **PARCEL TOTAL TAXABLE VALUE** - Is located about halfway down the right side of the card and displays prior years and current assessed value summarized as buildings, features and land and then the card total value. In the case of a multi-card parcel, in the current year column an additional value will be displayed for the total parcel value just below the card total value, whereas the prior year values will only show the total assessed value of the entire parcel.
- 11) **LAND VALUATION** - This area provides all the information necessary for land valuation.

Zone - Displays the land pricing table description, which is usually the same as the zones in town.

Minimum Acreage - The minimum lot size as defined by zoning requirements of the town. Occasionally, zones are defined that do not relate to the town zoning. Refer to the land pricing table for clearer definition of the land pricing table.

Minimum Frontage - Same as above, but represents the minimum required road frontage needed for development.

Site - A brief description of the site such as undeveloped, fair, average, good, very good or excellent, which are referring to the condition of the site development and landscaping.

Driveway - A brief description of the driveway such as none, gravel, paved, stone, etc.

Road - A brief description of the road such as paved or gravel.

Land Type - Refers to specific codes used to classify land use. These are all listed and defined in *Section 9C*.

Units - Size of land being assessed on each line.

AC = Acres

FF = Front Feet (Road Frontage)      SF = Square Feet

WF = Waterfront Feet

If there are views, they will display here with subject, distance, depth and width as defined in *Section 9.C*.

Base Rate - Dollar value per unit, except on line one where it is the basic value of the building site, if one exists, for the lot size shown under units.

NC - Neighborhood Code. All towns have distinct neighborhoods, some more than others, which influence value based on features of the neighborhood and market desirability. Neighborhoods are represented alphabetically with “E” being average; A, B, C & D being levels below average; and F, G, H, I, etc. being levels above average value and desirability.

ADJ - The factor by which the neighborhood influences the value. In the case of excess acreage, it is a quantity or size adjustment factor

Site - Land line one only and displays the adjustment factor, if any, associated with the description.

Road - A brief description of the road such as paved or gravel.

Dway - Land line one only and displays the adjustment factor, if any, associated with the description.

Topography - Each land line can have a topography description and adjustment associated and displayed with it.

Cond - Condition - area to enter other land adjustments, such as: wet, shape, undeveloped, etc.

Ad Valorem - Market value.

SPI - Soil Potential Index is used to regulate the per acre rate of the current use land based on the range of value provided by the state. Current use condition for grade, location & site quality as defined in DRA Current Use Rules for forest categories. An entry of 100 means the maximum value and 0 means the minimum. The SPI is provided by the landowner for farm land.

R - This is used for the current use recreation discount. If the recreation discount is granted, a “Y” will appear in this column.

Tax Value - Is the taxable value of all land being appraised, including the land assessed under current use.

Notes - Brief information about each land line or the “COND” adjustment.

# PROPERTY RECORD CARD - REAR

Map: 000013

Lot: 000016

Sub: 000000

Card: 1 of 1

1 MAIN STREET

ANYTOWN

Printed: 8/19/2016

PICTURE



OWNER

DOW, JOHN  
1 MAIN STREET  
ANYTOWN, NH 03123

TAXABLE DISTRICTS

District	Percentage
(3)	

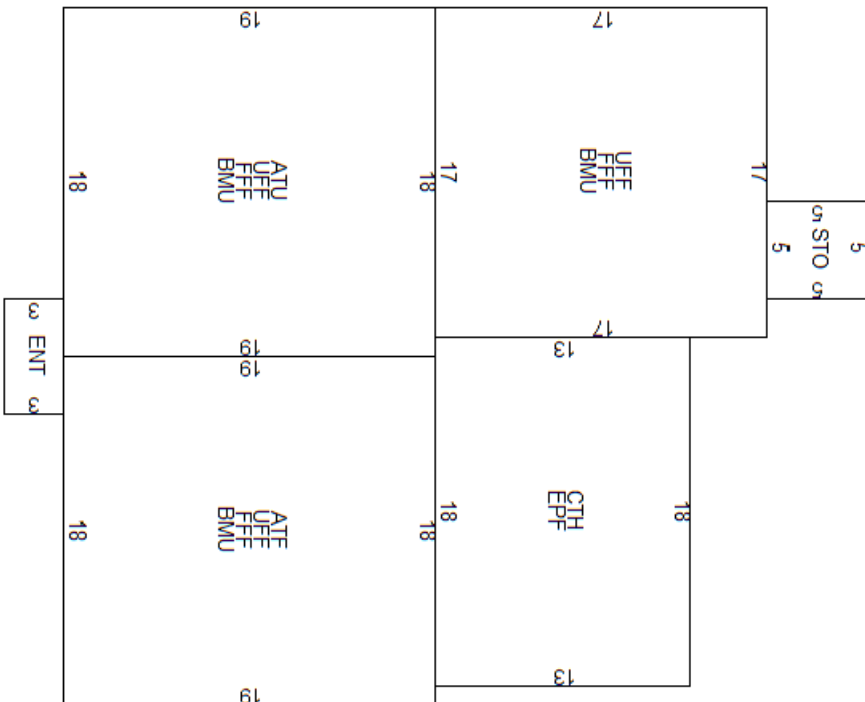
BUILDING DETAILS

Model: 2 STORY COLONIAL  
Roof: GABLE OR HIP/ASPHALT  
Ext: CLAP BOARD  
Int: PLASTERED  
Floor: PINE/SOFT WD/LINOLEUM OR SIM  
Heat: OIL/STEAM  
Bedrooms: 4 Baths: 2.0  
Extra Kitchens:  
A/C: No  
Quality: A6 EXC+20  
Com. Wall:  
Size Adj: 1.0408  
Base Rate: RSA 86,000  
Bldg. Rate: 1,5187  
Sq. Foot Cost: \$ 130.61

PERMITS (5)

Date	Permit ID	Permit Type	Notes

(6)



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
STO	STORAGE AREA	25	0.25	6
UFF	UPPER FLR FIN	973	1.00	973
FFF	FST FLR FIN	973	1.00	973
CTH	CATHEDRAL	234	0.10	23
BMU	BSMNT	973	0.15	146
ATF	ATTIC FINISHED	342	0.25	86
ATU	ATTIC	342	0.10	34
ENT	ENTRY LANDING	18	0.10	2
EPF	ENCLOSED	234	0.70	164
		4,114		2,407

(7)

2011 BASE YEAR BUILDING VALUATION (8)

Market Cost New: \$314,378  
Year Built: 1850  
Condition For Age: VERY GOOD 19 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 19 %  
Building Value: \$254,600



- 1) **PICTURE** - A color or black and white digital picture, if one is attached, usually a picture of the sketched building.
- 2) **OWNER INFORMATION** - Repeats the owner information from the front for ease of use.
- 3) **TAXABLE DISTRICTS** - This area lists any town districts and the percentage of the property in each district.
- 4) **BUILDING DETAILS** - The title bar displays the story height, building style and year built.

**Model** – Story Height/Building Type

**Roof** - Style & Material Cover

**Ext** - Exterior Wall Cover

**Int** - Interior Wall Material

**Floor** - Floor Cover Material

**Heat** - Type & Fuel

**Bedrooms** - # of Bedrooms

**Bath** - # of Baths

**Fixtures** - Total # of Bath Fixtures

**Extra Kitchens** – In-law or Living Area Kitchen

**Fireplaces**

**A/C** - Central Air

**Generators**

**Quality** - Building Quality Description

**Com Wall** - Commercial Wall Structure

**Size Adj** - Size Adj Factor

**Base Rate** - Bldg Sq Ft Cost

**Bldg Rate** - Overall bldg factor, based on prior bldg description

**Sq. Foot Cost** - Final Adjusted Bld Sq Ft Cost

- 5) **PERMITS** - Area to keep track of issued building permits, manually or automatically from the Avitar Building Permit module, if town building inspector is using that module.
- 6) **BUILDING SKETCH** - It is the area in which the CAMA generated sketch can be found. Labeling of all sections is located within each area. The acronyms in the sketch, which consists of three letters, are shown to the right of the sketch in the Building Sub Area Details section in a more readable, but still in an abbreviated format.
- 7) **BUILDING SUB AREA DETAILS** - This shows the Sub Area ID and description, the actual area for each sub area, the cost factor associated with it as a percentage of the Building Square Foot Cost and the effective area, which is the actual area times the cost factor.

Example: A first floor finished (FFF) might be worth \$86/sq ft, but an attached deck would not be. By using the 10% cost factor, the square foot cost of the deck would be \$8.60. So, if you have a 100 square foot deck at \$8.60/sf, it would be valued at \$860. Put another way, 100 sf times cost adjustment factor of 10% = 10 sf. 10 sf x \$86 base rate = \$860. As you can see, using the adjustment this way is the same, but it enables the computation of the total effective area for use in the overall size adjustment computation and for comparing the effective area of comparable structures.

- 8) **BASE YEAR BUILDING VALUATION** - Is calculated by multiplying the total effective area by the Building Adjusted Base Rate, displayed just above and to the right of the sketch. This represents the undepreciated value of the structure, or rather the cost to replace the structure with a similar structure at the time the assessment was made,

based on the local market data. The base year is the year of the last valuation update and the year from which the age depreciation of the building is computed.

- Normal - Depreciation based on the age and condition of the building.
- Physical - Is added depreciation to account for the loss in value due to wear and tear and the forces of nature.
- Functional - Added depreciation is the loss in value due to the inability of the structure to perform adequately the function for which it is used, based on problems with design, layout and/or use of the buildings.
- Economic - Added depreciation based on factors influencing value that are external to the property and generally not controlled by the owner.
- Temporary - Generally used for a building in a transitional phase such as renovation, remodeling or new construction not completed as of April 1st. It is expected to change yearly as construction is completed.

This approach ensures consistent age depreciation, but also allows the supervisor to make individual added depreciation on final field review, as deemed needed for each property. See *Section 4 - Depreciation - Manual Calculation*

- Total Dpr - Total all depreciation.
- Assessment is the actual assessed value of the building and is calculated by multiplying the Building Market Cost New value by (100% - Total Depreciation %).

$$\begin{array}{rcl} \text{Building Market Cost New} & = & \$227,000 \\ \text{Total Depreciation} = 21\% & \times & \underline{.79} \text{ (100\% - 21\% = 79\% or .79)} \\ & & \$179,330 \end{array}$$

Rounded to \$179,300 = Building Assessment

GENERAL COMMONLY USED ABBREVIATIONS	
--	--

A/C	Air Conditioning	LOC	Location
AC	Acres	LUCT	Land Use Change Tax
ACC	Access	ME	Measured & Estimated
AMNTY	Amenity	MH	Manufactured Home
ATT	Attached	MHD	Manufactured Home-Double Wide
AVG	Average	MHS	Manufactured Home-Single Wide
BC	Blind Curve	MKB	Modern Kitchen/Bath
BCH	Beach	M/L	Measured & Listed
BKL	Backland	MPU	Most Probable Use
BR	Bedroom	NBD	Non-Buildable
BSMNT/BMT	Basement	NC	No Change
BTH	Bath	NICU	Not in Current Use
CB	Cinder/Concrete Block	NOH	No One Home
CE	Conservation Easement	NSFA	No Show for Appointment
CK/CHK	Check	NV	No Value
CLR	Clear	OKB	Outdated Kitchen/Bath
COF	Comm Office Area	P&B	Post & Beam
COND	Condition	PDS	Pull Down Stairs/Attic Stairs
CTD	Cost to Develop	PF	Pond Frontage
CTR	Close to Road	PLE	Power Line Easement
CU	Current Use	PR	Poor
CW	Common Wall	PRS	Pier Foundation
DB	Dirt Basement	PU	Pickup
DNPU	Did Not Pick UP	RBL	Road Bisects Lot
DNV	Did Not View	RD	Road
DNVI	Did Not View Interior	REF	Refused
DTW	Distance to Waterfront	RF	River Frontage
DV	Data Verification	ROW	Right of Way (R/W)
DW	Driveway	SHDW	Shared Driveway
ENT	Entrance	SUBD	Subdivision
ESMNT	Easement	TOPO	Topography
EST	Estimate	UC	Under Construction
EXC	Excellent	UNB	Unbuildable
EXT	Exterior	UND	Undeveloped
FF	Front Feet on Road	UNF	Unfinished
FIN	Finished	VBO	Verified by Owner
FLR	Floor	VGD	Very Good
FND	Foundation	VPR	Very Poor
FP	Flood Plain	VU	View
FPL	Fireplace	WA	Water Access
FR	Fair	WB	Wet Basement
FS	Field Stone	WF	Water Frontage
GAR	Garage	WH	Wall Height
GD	Good	WOB	Walkout Basement
HO	Homeowner	W&D	Windows & Door
INCL	Included	XFOB	Extra Features
INFO	Information	XSWF	Excess Water Frontage
INT	Interior	YB	Year Built
LB	Low Basement		
LDK	Loading Dock		
LLA	Lot Line Adjustment		
LTD	Limited		

## SAMPLE - LIST LETTER

TOWN OF ANYTOWN  
25 MAIN STREET  
ANYTOWN, NH 03123

DOW, JOHN  
1 MAIN STREET  
ANYTOWN, NH 03123

Map Lot Sub : 0000U3 000006 000000

**April 3, 2017**

**Dear Property Owner:**

The Town of Anytown has contracted Avitar Associates of New England, Inc. to perform a data verification process. Annually, properties are chosen and the data is verified for accuracy. This process helps to maintain an accurate database and will help maintain fair and equitable assessments.

At this time, Avitar is scheduling appointments for interior inspections. The purpose of the interior inspection is to verify the data listed on your property record card for accuracy ie. number of bedrooms and baths and to determine the overall condition. Please call during the times specified below to set up an appointment (at a later date) to view the interior of your property. Also, please note this phone will only be answered during the specified dates and times.

Please call **603-123-4567 STARTING Tuesday, 4/11/17 thru Thursday, 4/13/16**  
**between 8:00 am & 4:30 pm** to arrange an appointment in the near future for an interior inspection of your property. Please have this notice available when you call.

Please keep in mind that the inspection of your property is very important for an accurate and equitable assessment.

Thank you for your cooperation,  
Avitar Associates of NE, Inc.  
Contract Assessors for the Town

P.S. It is important to note the phone may be busy during the first day of calls, as such, please be patient when calling.

# SAMPLE - NOTICE OF PRELIMINARY VALUES

Town Of Anytown  
Board of Selectmen  
25Main Street  
Anytown, NH 03123

DOW, JOHN  
1 MAIN STREET  
ANYTOWN, NH 03123

Map Lot Sub : 0000U3 000006 000000

## NOTICE OF PRELIMINARY ASSESSMENT VALUES

**May 8, 2017**

Dear Property Owner:

The **Town of Anytown** has contracted with Avitar Associates to perform a townwide update of values. The new assessed values established for your property during the recent update are listed below. To view your property record card online, go to Avitar's Website at [www.avitarassociates.com](http://www.avitarassociates.com), click **ONLINE DATA**, then click **Logon & Subscriber**. Enter the **Username Anytown & the Password anytown**. Access to the website will be for the next 30 days from the date of this notice. If you do not have access to the internet, listings of all assessments are available for review at the Town Office. Internet access may also be available at the Library during normal business hours.

Should you feel an error exists or should you like to make an appointment to review your assessment, you should call **603-123-4567 starting on Mon, 5/15/17 thru, Thurs, 5/18/17 from 8:00 am to 4:30 pm** to arrange an appointment. Reviews will be held **BY APPOINTMENT ONLY** at the **Anytown Town Hall** at a later date. Please keep in mind the phone number will only be answered during the times listed above. If you cannot call during this time frame, please put your specific concerns in writing and we will review them. Do not attempt to fax a request for appointment during or after the date above.

If you call for an appointment to review your assessment, please be patient trying to reach our scheduler. Invariably, the phone line is very busy in the first hours of scheduling, so please be prepared to call back later during the scheduling period.

Please note that you should not multiply your new assessment by the old tax rate, as it will produce an erroneous tax amount. **The newly established values will not be implemented until the December bill.**

Thank you for your cooperation.

Land Value: \$ 151,300

Other Value: \$ 209,400

Total Parcel Value: \$ 360,700

# SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

Town of Anytown  
Office of the Selectmen  
25 Main Street  
Anytown, NH 03123

DOW, JOHN  
1 MAIN STREET  
ANYTOWN, NH 03123

Map Lot Sub : 000001 000001 000001

**June 24, 2017**

Dear Property Owner:

The value listed below is your final value developed from the recent townwide update after review and changes from the informal hearing process in Anytown, **N.H.**

Changes may have occurred whether or not you scheduled an appointment for an informal hearing.

If you have any further questions or concerns, they should be addressed through the abatement process once you have received your final tax bill in the fall. As provided under RSA 76:16, you have the right to apply in writing to the selectmen or assessors for an abatement of taxes assessed by March 1 following the notice of tax. If after you have filed for abatement and are still aggrieved, you may apply in writing to either the Board of Tax and Land Appeals (RSA 76:16-a) or Superior Court (RSA 76:17), but not both. The appeal shall be filed on or before September 1 after the date of notice of tax and not afterwards.

Please note that you should not multiply your new assessment by the old tax rate, as it will produce an erroneous tax amount.

Sincerely,  
Avitar Associates of NE, Inc.  
Contract Assessor

Land Value: \$ 73,300

Improvements: \$ 163,800

Total Parcel Value: \$ 237,100

## **DEFINITIONS**

**Abatement:** An official reduction or elimination of one's taxes.

**Abstraction Method:** Method of land valuation in the absence of vacant land sales, whereby improvement values obtained from the cost model are subtracted from sales prices of improved parcels to yield residual land value estimates. Also called land residual technique.

**Ad Valorem Tax:** A tax levied in proportion to the value of the thing(s) being taxed. Exclusive of exemptions, use-value assessment provisions, and the like, the property tax is an ad valorem tax.

**Age/Life Method (Depreciation):** A method of estimating accrued depreciation founded on the premise that, in the aggregate, a neat mathematical function can be used to infer accrued depreciation from the age of a property and its economic life. Another term is "straight-line depreciation" (see depreciation, accrued; and depreciation method, straight-line).

**Allocation Method:** A method used to value land, in the absence of vacant land sales, by using a typical ratio of land to improvement value. Also called land ratio method.

**Amenity:** A feature of an improvement that enhances its suitability for its basic use. A fireplace in a single-family residence is an amenity, as is covered parking at an apartment complex. By definition, amenities always increase value. Use of land owned in common like in a condominium complex, is an added value or amenity.

**Anticipated Use Method:** A method used to appraise underdeveloped land. Expected improvements to the land are specified, and total development costs are estimated and subtracted from the projected selling price to give an estimate of the value of the undeveloped land.

**Appeal:** A process in which a property owner contests an assessment either informally or formally.

**Appraisal Date:** The date as of which a property's value is estimated.

**Appraisal Methods:** The three methods of appraisal, that is, the cost approach, income approach, and sales comparison approach.

**Appreciation:** Increase in value of a property, in terms of money, from causes other than additions and betterments. For example, a farm may appreciate if a shopping center is built nearby, and property of any sort may appreciate as a result of inflation.

**Arm's-Length Sale:** A sale in the open market between two unrelated parties, each of whom is reasonably knowledgeable of market conditions and under no undue pressure to buy or sell.

**Assemblage:** The assembling of adjacent parcels of land into a single unit. Compare "plottage".

**Assess:** To value property officially for the purpose of taxation.

**Assessed Value:** (1) A value set on real estate by a government as a basis for levying taxes; (2) The monetary amount for a property as officially entered on the assessment roll for purposes of computing the tax levy. Assessed values differ from the assessor's estimate of actual (market) value for three major reasons: fractional assessment ratios, partial exemptions, and decisions by assessing officials to override market value.

**Assessment:** The official act of discovering, listing, and estimating property value and other property assessments.

**Assessment Card:** A card used by an assessor with land and building information, including acreage, sketch or photograph of a building, a description of its location, a list of the principal factors affecting its reproduction cost and depreciation, and the calculations of cost and depreciation. **Also called a “property record card”.**

**Assessment Equity:** The degree to which assessments bear a consistent relationship to market value.

**Assessment Progressivity or Regressivity:** An estimated assessing bias such that high-value properties are appraised higher (or lower) than low-value properties in relation to market values. It is computed by the Price Related Differential; however, it is not statistically definitive, but merely an indication of a possible bias.

**Assessment to Sale Price Ratio:** The ratio of the assessed value to the sale price (or adjusted sale price) of a property; a simple indication of assessment accuracy.

**Bias:** A statistic is said to be biased if the expected value of that statistic is not equal to the population parameter being estimated. A process is said to be biased if it produces results that vary systematically with some factor that should be irrelevant.

**Board of Tax and Land Appeals:** Empowered by RSA 71-B, the Board of Tax and Land Appeals has responsibility for: (1) hearing appeals of individual tax assessments, exemptions or refunds, whether levied by the State or its municipalities; (2) hearing petitions for reassessment and determining the adequacy of reassessments ordered by the Board; and (3) determining any appeals of the equalization ratios established by the Commissioner of Revenue Administration.

**Capitalization Rate:** Any rate used to convert an estimate of future income to an estimate of market value; the ratio of net operating income to market value.

**Coefficient of Dispersion (COD):** The average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, the average percentage deviation from the median ratio.

**Computer Assisted Mass Appraisal (CAMA):** A system of appraising property, usually only certain types of real property, that incorporates computer-supported statistical analyses such as multiple regression analysis and adaptive estimation procedure to assist the assessor in estimating market value of a large population of properties.

**Confidence Interval:** For a given confidence level, the range within which one can conclude that a measure of the population (such as the median or mean appraisal ratio) lies.

**Contributory Value:** The amount a component of a property contributes to the total market value. For improvements, contributory value must be distinguished from cost.

**Deferred Maintenance:** Repairs and similar improvements that normally would have been made to a property, but were not made to the property in question, thus increasing the amount of its depreciation.

**Depreciation:** Loss in value of an object, relative to its replacement cost new, reproduction cost new, or original cost, whatever the cause of the loss in value. Depreciation is sometimes subdivided into three types: physical deterioration (wear and tear), functional obsolescence (suboptimal design in light of current technologies or tastes), and economic obsolescence (poor location or radically diminished demand for the product).

**Double Net Lease (NN):** This type of lease requires only the tenant to pay property taxes and insurance premiums in addition to rent.



**Effective Gross Income (EGI):** The potential gross income, less vacancy and collection loss, plus miscellaneous income.

**Escheat:** The right to have property reverts to the state for nonpayment of taxes or when there are no legal heirs of someone who dies without leaving a will.

**Encumbrance:** Any limitation that affects property rights and value.

**Equalization:** The process by which an appropriate governmental body attempts to ensure that all property under its jurisdiction is assessed at the same assessment ratio or at the ratio or ratios required by law. Equalization may be undertaken at many different levels. Equalization among use classes (such as agricultural and industrial property) may be undertaken at the local level, as may equalization among properties in a school district and a transportation district; equalization among counties is usually undertaken by the state to ensure that its aid payments are distributed fairly.

**Equalized Values:** Assessed values after they have all been multiplied by common factors during equalization.

**Estate:** A right or interest in property.

**Expense:** A cost, or that portion of a cost, which under accepted accounting procedures, is chargeable against income of the current year.

**External (Economic) Obsolescence:** The loss of value (relative to the cost of replacing a property with property of equal utility) resulting from causes outside the property that suffers the loss. Usually locational in nature in the depreciation of real estate, it is more commonly marketwide in personal property, and is generally considered to be economically infeasible to cure.

**Fee Simple Estate:** The property rights that refer to absolute ownership unencumbered by any other interest or estate (a right or interest in property), subject only to the limitations imposed by governmental powers such as eminent domain, taxation, police power, and escheat.

**Field Review:** The practice of reviewing the reasonableness of assessments by viewing the properties in question by looking at their exteriors.

**Functional Depreciation:** Synonymous with the preferred term “obsolescence”.

**Functional Obsolescence:** Loss in value of a property resulting from changes in tastes, preferences, technical innovations, or market standards.

**Gross Lease (GR):** Is a monthly rent including an estimated utility cost.

**IAAO:** International Association of Assessing Officers.

**Improvements:** Buildings, other structures, and attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Note: Sidewalks, curbing, sewers, and highways are sometimes referred to as “betterment”, but the term “improvements” is preferred.

**Income:** The payments to its owner that a property is able to produce in a given time span, usually a year, and usually net of certain expenses of the property.

**Income Approach:** One of the three approaches to value, based on the concept that current value is the present worth of future benefits to be derived through income production by an asset over the remainder of its economic life. The income approach uses capitalization to convert the anticipated benefits of the ownership of property into an estimate of present value.

**Land-to-Building Ratio (Land-to-Improvement Ratio):** The proportion of land area to gross building (improvement) area. For a given use, the most frequently occurring ratio will be that of a functioning economic unit.

**Lease:** A written contract by which the lessor (owner) transfers the rights to occupy and use real or personal property to another (lessee) for a specified time in return for a specified payment (rent).

**Leased Fee Estate:** An ownership interest held by a lessor with the rights of use and occupancy conveyed by lease to another.

**Leasehold Estate:** Interests in real property under the terms of a lease or contract for a specified period of time, in return for rent or other compensation; the interests in a property that are associated with the lessee (the tenant) as opposed to the lessor (the property owner). May have value when market rent exceeds contract rent.

**Lessee:** The person receiving a possessory interest in property by lease.

**Lessor:** The person granting a possessory interest in property by lease.

**Level of Assessment; Assessment Ratio:** The common or overall ratio of assessed values to market values. Three concepts are commonly of interest: what the assessment ratio is legally required to be; what the assessment ratio actually is, and what the assessment ratio seems to be, on the basis of a sample and the application of inferential statistics.

**Life Estate:** An interest in property that lasts only for a specified person's lifetime; thus the owner of a life estate is unable to leave the property to heirs.

**Listing:** Performing an interior inspection of a property/building.

**Market Approach:** Any valuation procedure that incorporates market-derived data, such as the stock and debt technique, gross rent multiplier method and allocation by ratio.

**Mass Appraisal:** The process of valuing a group of properties as of a given date, using standard methods, employing common data, and allowing for statistical testing.

**Mass Appraisal Model:** A mathematical expression of how supply and demand factors interact in a market.

**Mean:** A measure of central tendency. The result of adding all the values of a variable and dividing by the number of values. For example, the mean of 3, 5, and 10 is 18 divided by 3, or 6. Also called arithmetic mean or average.

**Median:** A measure of central tendency. The value of the middle item in an uneven number of items arranged or arrayed according to size; the arithmetic average of the two central items in an even number of items similarly arranged; a positional average that is not affected by the size of extreme values.

**Model Calibration:** The development of adjustments, or coefficients based on market analysis that identifies specific factors with an actual effect on market value.

**Modified Gross Lease (MG):** This type of lease sits somewhere between a triple net lease and a gross lease and varies. Some expenses may be included and are defined on a lease by lease basis.

**Neighborhood:** (1) The environment of a subject property that has a direct and immediate effect on value; (2) A geographic area defined for some useful purpose, such as to ensure for later multiple regression modeling that the properties are homogeneous and share important locational characteristics.

**Net Operating Income (NOI):** (1) The income expected from a property, after deduction of allowable expenses; (2) Net annual income is the amount generated by a property after subtracting vacancy and collection loss, adding secondary income, and subtracting all expenses required to maintain the property for its intended use. The expenses include management fees, reserves for replacement, maintenance, property taxes, and insurance, but do not include debt service, reserves for building additions, or income tax.

**Net Leasable Area (also referred to as rentable square footage):** The area within a building or structure that is actually occupied by an individual tenant. Net leasable area does not include any of the common areas, such as lobbies and restrooms shared by other tenants.

**Obsolescence:** A decrease in the value of a property occasioned solely by shifts in demand from properties of this type to other types of property and/or to personal services. Some of the principal causes of obsolescence are: (1) changes in the esthetic arts; (2) changes in the industrial arts, such as new inventions and new processes; (3) legislative enactments; (4) change in consumer demand for products that results in inadequacy or overadequacy; (5) migration of markets that results in misplacement of the property. Contrast depreciation, physical; depreciation, economic.

**Overall Rate (OAR):** A capitalization rate that blends all requirements of discount, recapture, and effective tax rates for both land and improvements; used to convert annual net operating income into an indicated overall property value.

**Partial Interest:** An interest (in property) that is less complete than a fee simple interest. Also, known as a “fractional” interest.

**Percent Good:** An estimate of the value of a property, expressed as a percentage of its replacement cost, after depreciation of all kinds has been deducted.

**Physical Depreciation:** Depreciation arising solely from a lowered physical condition of the property or a shortened life span as the result of ordinary use, abuse, and action of the elements.

**Plottage Value:** (1) The increment of value ascribed to a plot because of its suitability in size, shape, and/or location with reference to other plots (preferred); (2) The excess of the value of a large parcel of land formed by assemblage over the sum of the values of the unassembled parcels. Compare “assemblage”.

**Potential Gross Income (PGI):** The sum of potential gross rent and miscellaneous income, that is, the income from rent and other sources that a property could generate with normal management, before allowing for vacancies, collection loss and normal operating expenses.

**Price Related Differential (PRD):** The mean divided by the weighted mean. The statistic has a slight bias upward and is not statistically definitive; however, price-related differentials above 1.03 tend to indicate assessment regressivity; price-related differentials below 0.98 tend to indicate assessment progressivity.

**Principle of Substitution:** The principle of substitution states that no buyer will pay more for a good than he or she would have to pay to acquire an acceptable substitute of equal utility in an equivalent amount of time.

**Ratio Study:** A study of the relationship between assessed values and market sales data.

**Real Property:** Consists of the interests, benefits, and rights inherent in the ownership of land plus anything permanently or semi-permanently attached to the land or legally defined as immovable; the bundle of rights with which ownership of real estate is endowed. To the extent that "real estate" commonly includes land and any permanent improvements, the two terms can be understood to have the same meaning. Also called "realty".

**Replacement Cost New Less Depreciation (RCNLD):** In the cost approach, replacement cost new less physical incurable depreciation.

**Residual Value of Land:** A value ascribed to land alone by deducting from the total value of land and improvements, the value of the improvements.

**Reversion:** The right of possession commencing on the termination of a particular estate.

**Right-of-Way:** R/W or RW, an easement consisting of a right of passage through the servient estate. By extension, the strip of land traversed by a railroad or public utility, whether owned by the railroad or utility company or used under easement agreement.

**Single Net Lease (N):** This type of lease requires the tenant to pay only the property taxes in addition to rent.

**Standard Deviation:** The statistic calculated from a set of numbers by subtracting the mean from each value and squaring the remainders, adding together all the squares, dividing by the size of the sample less one, and taking the square root of the result. When the data are normally distributed, one can calculate the percentage of observations within any number of standard deviations of the mean from normal probability tables. When the data are not normally distributed, the standard deviation is less meaningful, and one should proceed cautiously.

**Statistics:** (1) Numerical descriptions calculated from a sample, for example, the median, mean, or coefficient of dispersion. Statistics are used to estimate corresponding measures, termed parameters, for the population; (2) the science of studying numerical data systematically and of presenting the results usefully. Two main branches exist: descriptive statistics and inferential statistics.

**Stratification:** The division of a sample of observations into two or more subsets according to some criterion or set of criteria. Such a division may be made to analyze disparate property types, locations, or characteristics, for example.

**Subdivision:** A tract of land that has been divided into marketable building lots and such public and private ways as are required for access to those lots, and that is covered by a recorded plat.

**Tax-Exempt Property:** Property entirely excluded from taxation because of its type or use. The most common examples are religious, charitable, educational, or governmental properties. This definition omits property for which the application of a partial exemption reduces net taxable value to zero.

**Tax Map:** A map drawn to scale and delineated for lot lines or property lines or both, with dimensions or areas and identifying numbers, letters, or names for all delineated lots or parcels.

**Tax Rate:** The amount of tax stated in terms of a unit of the tax base. For property tax, it is expressed in dollar of tax per \$1,000 of value.

**Time-Adjusted Sale Price:** The price at which a property sold, adjusted for the effects of price changes reflected in the market between the date of sale and the date of analysis.

**Total Economic Life:** The period of time or units of production over which the operation of an asset is economically feasible, not necessarily the same as its physical life.

**Trending:** Adjusting the values of a variable for the effects of time. Usually used to refer to adjustments of assessments intended to reflect the effects of inflation and deflation and sometimes also, but not necessarily, the effects of changes in the demand for microlocational goods and services.

**Triple Net Lease (NNN):** This type of lease requires the tenant to pay ALL expenses in addition to rent.

**Uniformity:** The equality of the burden of taxation in the method of assessment.

**Use Class:** (1) A grouping of properties based on their use rather than, for example, their acreage or construction; (2) one of the following classes of property: single-family residential, multifamily residential, agricultural, commercial, industrial, vacant land and institutional/exempt; (3) Any subclass refinement of the above-for example, townhouse, detached single-family, condominium, house on farm, and so on.

**Variance:** A measure of dispersion equal to the standard deviation squared.

**Zoning:** The exercise of the police power to restrict landowners as to the use of their land and/or the type, size, and location of structures to be erected thereon.



# ***SECTION 6***

## **SALES DATA**

- A. DATE RANGE OF SALES & EFFECTIVE DATE OF NEW VALUE**
- B. QUALIFIED & UNQUALIFIED SALES REPORT**





## **A. Date Range of Sales & Effective Date of New Value**

Effective date of this revaluation is 4/1/2017.

Sales that occurred between 4/1/16 and 7/1/17 were used in the preliminary analysis.

A total of 96 qualified sales were used in the preliminary analysis.

The final analysis included sales from 4/1/16 through 7/1/17.

## **B. Qualified & Unqualified Sales Report**

The following sales listing for all sales that were verified as qualified “market sales” (via PA-34 reports filed by the buyer and seller at the time of the transaction, onsite visits, sales questionnaires or through research of MLS listing services) that were discovered and used in the analysis of costs for the revaluation. There are two listings. The first is a list of all Market Sales commonly called Qualified. The second is a listing of all the sales considered non-market or unqualified sales and not used in the cost analysis.

The sales list includes the following abbreviations, defined here:

LC=Land Use Code

CI	Comm/Ind
EX-F	Exempt-Federal
EX-M	Exempt-Municipal
EX-P	Exempt-PILT
EX-S	Exempt-State
R1	1F Residential (1F = One Family)
R1A	1F Residential Water Access
R1W	1F Residential Waterfront
R2	2F Residential (2F = Two Family)
R2A	2F Residential Water Access
R2W	2F Residential Waterfront
R3	3F Residential (3F = Three Family)
R3A	3F Residential Water Access
R3W	3F Residential Waterfront
R4	4F Residential (4F = Four Family)
R4A	4F Residential Water Access
R4W	4F Residential Waterfront
UTL	Utility-Other
UTLE	Utility-Electric
UTLG	Utility-Gas
UTLW	Utility-Water

NC=Neighborhood Code

A	60%	40% Below the Average
B	70%	30% Below the Average
C	80%	20% Below the Average
D	90%	10% Below the Average
E	100%	Average for the Town
F	110%	10% Above the Average
G	120%	20% Above the Average
H	130%	30% Above the Average
I	140%	40% Above the Average
J	150%	50% Above the Average
K	160%	60% Above the Average
L	170%	70% Above the Average
M	180%	80% Above the Average
N	190%	90% Above the Average
P	200%	100% Above the Average
Q	225%	125% Above the Average
R	250%	150% Above the Average
S	275%	175% Above the Average
T	300%	200% Above the Average
X	Backland	Not Having Road Frontage

BR=Building Square Foot Rate – See Section 9C Final Cost Tables

SH=Story Height

A	1 Story Frame	E	2.5 Story Frame
B	1.5 Story Frame	F	2.75 Story Frame
C	1.75 Story Frame	G	3 Story Frame
D	2 Story Frame	H	3.5+ Story Frame
		I	Split Level

EF AREA = Effective Area. This is the actual area of each section of the building adjusted for cost. In other words, 800 square feet of first floor is more valuable than 800 square feet of basement, so the basement square footage is adjusted down for cost and the total effective area is the sum of all the sub areas adjusted for cost.

I = This column will be either “I” for improved, meaning a land and building sale or “V” for vacant, meaning a land only sale.

Q = This column is “Q” for qualified market sale or “U” for unqualified market sale.

# Allenstown Sales Analysis Report

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended Eff. Area Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.808	000110	000054	000034	06	0.00	R1	F	RCD	D	\$83,000	\$67,100	I	Q	HAMEL, TRACY L.	\$63,100
									720		06/26/2017				
0.813	000112	000171	000000	06	0.27	R1	F	RSA	B	\$230,000	\$187,000	I	Q	MOORE, CRAIG M.	\$159,700
									1,679		06/29/2017				
0.879	000107	000012	000045	05	0.00	R1	E	MHD	A	\$69,020	\$60,700	I	Q	S & B MOBILE HOME SALE	\$58,200
									1,105		05/02/2016				
0.882	000402	000079	000000	05	2.02	R1	G	RSA	B	\$268,000	\$236,300	I	Q	BOWEN, LINDA	\$197,000
									1,868		06/01/2017				
0.888	000110	000054	000005	06	0.00	R1	F	RCD	D	\$95,143	\$84,500	I	Q	VINCENT, RONALD J.	\$73,300
									920		03/31/2017				
0.897	000107	000012	000129	05	0.00	R1	E	MHS	A	\$38,342	\$34,400	I	Q	COLANTONIO, JOHN J.	\$22,400
									892		10/25/2016				
0.906	000407	000040	000082	05	0.00	R1	E	MHS	A	\$33,000	\$29,900	I	Q	ROWE, LINDA R	\$31,400
									988		04/27/2017				
0.912	000107	000012	000001	05	0.00	R1	E	MHD	A	\$65,780	\$60,000	I	Q	S & B MOBILE HOMES SAL	\$53,600
									1,244		08/05/2016				
0.914	000402	000088	000000	05	2.44	R1	F	RSA	C	\$227,970	\$208,400	I	Q	HALLOCK, JUSTIN	\$180,500
									1,975		07/08/2016				
0.914	000107	000012	000058	05	0.00	R1	E	MHS	A	\$34,238	\$31,300	I	Q	S & B MOBILE HOMES SAL	\$20,400
									863		10/03/2016				
0.918	000107	000012	000124	05	0.00	R1	E	MHD	A	\$80,000	\$73,400	I	Q	BLOOM, PAMELA	\$55,500
									1,291		05/17/2017				
0.924	000107	000012	000175	05	0.00	R1	E	MHS	A	\$42,756	\$39,500	I	Q	S & B MOBILE HOME SALE	\$35,700
									856		04/28/2016				
0.927	000410	000019	000000	04	0.46	R1	F	RSA	A	\$217,000	\$201,100	I	Q	STG, LLC	\$161,300
									1,482		06/16/2017				
0.927	000107	000012	000098	05	0.00	R1	E	MHD	A	\$75,720	\$70,200	I	Q	CHAREST, LAURIE L.	\$71,600
									1,715		09/07/2016				
0.931	000107	000012	000181	05	0.00	R1	E	MHD	A	\$59,000	\$54,900	I	Q	LABRANCHE, SONIA	\$49,000
									1,166		04/03/2017				
0.943	000105	000056	000003	06	0.00	R1	F	RCD	D	\$120,000	\$113,200	I	Q	OLSON, ERIC	\$97,500
									1,085		06/19/2017				
0.954	000112	000047	000000	06	0.21	R1	F	RSA	A	\$228,342	\$217,900	I	Q	GRIFFIN, SEAN	\$172,400
									1,993		03/01/2017				
0.960	000112	000008	00002A	06	0.00	R1	E	RCD	C	\$175,525	\$168,500	I	Q	SQUARE Z CAPITAL, LLC	\$0
									1,132		02/06/2017				
0.963	000105	000022	000000	06	0.69	R1	F	RSA	A	\$197,633	\$190,300	I	Q	BRYANT, MICHAEL JON	\$163,000
									1,709		07/27/2016				
0.963	000107	000008	000000	05	0.78	R1	E	RSA	A	\$211,120	\$203,300	I	Q	HOWES, MATTHEW S	\$168,600
									1,680		06/22/2016				

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended Eff. Area Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.966	000409	000026	000000	05	1.70	R1	F	RSA	D	\$ 260,554 2,460	\$ 251,700 12/30/2016	I	Q	LADOUCEUR, ERIC	\$ 145,400
0.970	000104	000004	000000	03	0.39	R1	D	RSA	A	\$ 191,710 2,050	\$ 185,900 10/21/2016	I	Q	LYFORD, DANIEL R.	\$ 151,200
0.970	000402	000056	000000	05	2.00	R1	G	RSA	E	\$ 298,067 2,442	\$ 289,200 08/01/2016	I	Q	NADIN, DAWN M.	\$ 228,500
0.971	000110	000038	000000	06	0.15	R1	E	RSA	D	\$ 163,458 1,302	\$ 158,700 10/24/2016	I	Q	BOUSE, KIMBERLY M.	\$ 121,200
0.973	000106	000025	000002	06	0.00	R1	F	RCD	D	\$ 115,345 993	\$ 112,200 02/10/2017	I	Q	MDR REHAB & DEVELOPMEN	\$ 89,600
0.974	000105	000048	000000	06	0.21	R2	F	RMF	D	\$ 230,000 2,110	\$ 224,100 04/03/2017	I	Q	THEG, SCOTT D.	\$ 185,400
0.974	000110	000054	000016	06	0.00	R1	F	RCD	D	\$ 85,893 920	\$ 83,700 09/27/2016	I	Q	KRISKO THOMAS	\$ 73,300
0.975	000111	000007	000000	06	0.18	R1	F	RSA	D	\$ 174,064 1,177	\$ 169,700 08/05/2016	I	Q	LANOIE, TRAVIS	\$ 127,200
0.976	000110	000009	000000	06	0.32	R1	E	RSA	D	\$ 243,240 2,656	\$ 237,300 07/22/2016	I	Q	DAILY FAMILY TRUST	\$ 187,100
0.976	000402	000152	000003	05	5.00	R1	F	RSA	D	\$ 283,692 2,063	\$ 276,900 12/30/2016	I	Q	4 NH HOMES, LLC	\$ 75,600
0.977	000105	000075	000000	06	0.30	R1	F	RSA	A	\$ 200,869 1,637	\$ 196,200 06/16/2016	I	Q	LAMBERT, KEITH B.	\$ 160,500
0.977	000112	000008	00001A	06	0.00	R1	E	RCD	C	\$ 180,270 1,096	\$ 176,100 03/24/2017	I	Q	SQUARE Z CAPITAL, LLC	\$ 0
0.980	000107	000012	000047	05	0.00	R1	E	MHS	A	\$ 48,762 1,027	\$ 47,800 04/04/2016	I	Q	HOLIDAY AC MOBILE HOME	\$ 46,400
0.981	000112	000210	000000	07	0.35	R1	F	RSA	A	\$ 180,000 1,471	\$ 176,500 06/20/2017	I	Q	LAFOND, CONSTANCE R TR	\$ 138,800
0.981	000102	000038	000000	03	1.40	R2	F	RSA	C	\$ 247,200 1,996	\$ 242,600 06/12/2017	I	Q	CHAPUT, CLAIRE A.	\$ 219,600
0.984	000102	000005	000000	07	0.86	R1W	D	RSA	A	\$ 111,650 977	\$ 109,900 06/17/2016	I	Q	LAVALLEY III, JOHN	\$ 101,000
0.985	000402	000087	000000	05	2.48	R1	F	RSA	C	\$ 226,350 2,041	\$ 222,900 12/29/2016	I	Q	ROSE, ELAINE P. & JOSE	\$ 187,700
0.990	000402	000094	000000	05	0.85	R2	F	RSA	A	\$ 239,186 1,705	\$ 236,700 07/06/2016	I	Q	TINGLEY REVOCABLE TRUS	\$ 177,700
0.990	000106	000034	000000	03	0.72	R1	F	RSA	D	\$ 235,705 1,853	\$ 233,300 02/21/2017	I	Q	SMITH, RANDY S.	\$ 191,500
0.994	000402	000174	000000	05	2.02	R1	G	RSA	D	\$ 302,632 2,467	\$ 300,800 10/24/2016	I	Q	SCHERER, DAVID	\$ 259,800

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.994	000112	000111	000000	06	0.30	R1	F	RSA	A	\$ 159,828	08/19/2016	I	Q	DALTERIO, TIFFANY	\$ 133,100
0.995	000109	000007	000000	06	0.33	R1W	E	RSA	B	\$ 188,564	02/28/2017	I	Q	LEBLANCE, JUSTINE B	\$ 162,900
0.998	000107	000012	000014	05	0.00	R1	E	MHD	A	\$ 63,851	07/29/2016	I	Q	HANSEN, DALE	\$ 61,500
0.999	000107	000012	000155	05	0.00	R1	E	MHD	A	\$ 63,533	04/04/2017	I	Q	LEMAY, JOHN D.	\$ 55,600
1.000	000112	000281	000000	06	0.61	R2	E	RSA	C	\$ 212,318	03/13/2017	I	Q	CAMPBELL, PAUL M.	\$ 179,800
1.002	000402	000052	000000	05	2.00	R1	G			\$ 58,609	09/01/2016	V	Q	DONIGAN PROPERTIES	\$ 65,000
1.002	000110	000054	000013	06	0.00	R1	F	RCD	D	\$ 83,523	08/31/2016	I	Q	ODONNELL, GAIL	\$ 74,800
1.003	000110	000004	000000	06	0.44	CI	E	CRA	E	\$ 458,100	04/29/2016	I	Q	TURCOTTE, GILLES	\$ 399,100
1.004	000106	000025	000001	06	0.00	R1	F	RCD	D	\$ 105,474	10/26/2016	I	Q	PETRASH, TRINA R.	\$ 95,300
1.005	000111	000037	000000	04	1.05	CI	E	CAP	D	\$ 1,400,000	04/21/2017	I	Q	RIVERBRIDGE APARTMENTS	\$ 977,900
1.006	000402	000050	000000	05	2.00	R1	G	RSA	D	\$ 245,000	05/08/2017	I	Q	HOULIS, PETER A.	\$ 184,200
1.007	000112	000008	00002B	06	0.00	R1	E	RCD	C	\$ 160,720	01/31/2017	I	Q	SQUARE Z CAPITAL, LLC	\$ 0
1.010	000407	000012	000012	05	0.00	R1	E	MHD	A	\$ 57,533	05/16/2017	I	Q	DICK, DENISE P.	\$ 51,700
1.010	000407	000040	000034	05	0.00	R1	E	MHS	A	\$ 17,822	05/27/2016	I	Q	SCOTT, JEANNINE	\$ 11,800
1.010	000112	000008	00003A	06	0.00	R1	E	RCD	C	\$ 160,240	03/15/2017	I	Q	SQUARE Z CAPITAL, LLC	\$ 0
1.012	000112	000008	00004A	06	0.00	R1	E	RCD	C	\$ 160,000	06/13/2017	I	Q	SQUARE Z CAPITAL, LLC	\$ 0
1.012	000110	000054	000029	06	0.00	R1	F	RCD	D	\$ 83,498	12/30/2016	I	Q	BOUCHER, JOEY B.	\$ 74,800
1.016	000409	000027	000000	05	0.50	R1	F	RSA	B	\$ 197,633	07/05/2016	I	Q	BUTTS, JOSEPH M.	\$ 153,900
1.017	000101	000030	000000	07	1.30	R1	F	RSA	B	\$ 253,307	07/11/2016	I	Q	BIRDSEY, DEBORAH J.	\$ 219,800
1.020	000109	000081	000000	06	0.30	R1	E	RSA	A	\$ 163,978	12/30/2016	I	Q	SMITH, MICHAEL C.	\$ 146,200

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.022	000107	000012	000119	05	0.00	R1	E	MHS	A	\$32,200	05/19/2017	I	Q	GUINN FRED B TRUST	\$23,600
1.023	000105	000055	000001	06	0.00	R1	F	RCD	D	\$110,000	\$112,500	I	Q	MAHONEY, CARYN	\$98,400
1.025	000407	000040	000047	05	0.00	R1	E	MHS	A	\$19,029	\$19,500	I	Q	HARTMANN, PAUL J.	\$20,000
1.029	000113	000014	000000	06	0.25	R1	F	RSA	A	\$180,343	\$185,600	I	Q	COBURN, SANDRA L	\$155,000
1.031	000107	000012	000018	05	0.00	R1	E	MHS	A	\$34,612	\$35,700	I	Q	VILLENEUVE, CODY ADAM	\$27,400
1.035	000101	000024	000000	07	1.43	R1	F	RSA	A	\$200,546	\$207,500	I	Q	CADORETTE, ROLAND B.	\$155,400
1.037	000110	000039	000000	06	0.43	R2	E	RSA	C	\$250,000	\$259,300	I	Q	FOX, JUDITH	\$226,800
1.040	000111	000014	000000	06	0.10	R1	F	RSA	E	\$161,147	\$167,600	I	Q	FUDALA, JESSICA	\$129,800
1.041	000112	000008	00003B	06	0.00	R1	E	RCD	C	\$155,465	\$161,800	I	Q	SQUARE Z CAPITAL, LLC	\$0
1.043	000112	000008	00004B	06	0.00	R1	E	RCD	C	\$155,233	\$161,900	I	Q	SQUARE Z CAPITAL, LLC	\$0
1.046	000115	000003	000000	05	24.21	R1W	E			\$132,145	\$138,200	V	Q	ALLENSTOWN RECREATION	\$118,300
1.048	000109	000053	000000	06	0.47	R1	F	RSA	A	\$203,300	\$213,000	I	Q	MORESHEAD, DEBORAH R.	\$168,300
1.050	000103	000015	000000	07	0.24	R1	D	RSA	A	\$142,242	\$149,400	I	Q	ARFANAKIS, EUGENIOS	\$127,600
1.055	000112	000126	000000	06	0.24	R1	F	RSA	A	\$174,933	\$184,500	I	Q	BOUCHER, MICHELLE	\$158,900
1.056	000408	000002	000000	05	5.25	R1	F	RSA	E	\$365,332	\$385,900	I	Q	WALLES CHARLES & CONST	\$322,000
1.058	000112	000053	000000	06	0.35	R2	F	RMF	D	\$207,392	\$219,500	I	Q	GIRARD, CAROL-ANN H.	\$207,400
1.062	000402	000029	000000	05	5.89	R1	G			\$50,675	\$53,800	V	Q	WHOGAS, LLC	\$71,000
1.064	000112	000008	00001B	06	0.00	R1	E	RCD	C	\$165,495	\$176,100	I	Q	SQUARE Z CAPITAL, LLC	\$0
1.066	000407	000009	000003	05	2.05	R1	F	RSA	D	\$306,830	\$327,000	I	Q	GOSS, MICHAEL B.	\$267,300
1.067	000112	000159	000000	06	0.19	R2	F	RSA	B	\$203,300	\$216,900	I	Q	PERRY, DOROTHY	\$189,800

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
1.086	000107	000012	000179	05	0.00	R1	E	MHS	A	\$ 43,387	\$ 47,100	I	Q	FARLEY, LEAH & STEVE	\$ 30,100
1.098	000107	000012	000133	05	0.00	R1	E	MHD	A	\$ 50,375	\$ 55,300	I	Q	MICHAUD, STEPHEN	\$ 50,200
	FORSALE BY OWNER, NOT LISTED ON THE OPEN MARKET										1,194				
1.109	000112	000260	000000	06	0.22	R2	F	RMF	E	\$ 240,360	\$ 266,600	I	Q	EMOND, EDWARD N. 2012	\$ 239,400
								3,611			03/30/2017				
1.110	000107	000012	000072	05	0.00	R1	E	MHD	A	\$ 65,975	\$ 73,200	I	Q	VAAS, JEFFREY P.	\$ 76,000
								1,616			06/02/2016				
1.137	000410	000039	000028	05	0.00	R1	E	MHS	A	\$ 32,728	\$ 37,200	I	Q	BERGERON, ROSE T.	\$ 29,100
								944			12/16/2016				
1.207	000407	000040	000002	05	0.00	R1	E	MHS	A	\$ 13,176	\$ 15,900	I	Q	SEVIGNY, ANTHONY	\$ 13,400
								883			07/18/2016				
1.286	000105	000058	000000	06	0.22	R2	F	RMF	D	\$ 162,843	\$ 209,400	I	Q	PARENT, LEONARD	\$ 172,700
								1,905			05/11/2016				
1.291	000107	000012	000037	05	0.00	R1	E	MHS	A	\$ 22,702	\$ 29,300	I	Q	HANSON, AUDREY A.	\$ 15,100
	28 DOM, SOLD FOR CASH-OL.29999, SP APPEARS BELOW MARK										876				
1.343	000106	000038	000021	05	0.00	R1	E	MHS	A	\$ 27,486	\$ 36,900	I	Q	JACKSON, THOMAS	\$ 26,800
								894			04/08/2016				
1.374	000407	000040	000051	05	0.00	R1	E	MHS	A	\$ 14,189	\$ 19,500	I	Q	BETTS, THERESA G.	\$ 15,400
								901			07/26/2016				

# Allenstown Sales Analysis Report

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.014	000109 SOLD W/109-26	000027	000000	04	0.11	CI	E			\$ 295,000	\$ 4,000 04/11/2017	V	U	LNDLRD/TENANT SALE DAILY PROPERTIES, LLC.	\$ 3,700
0.297	000407	000040	000037	05	0.00	R1	E	MHS	A	\$ 10,105	\$ 3,000 09/23/2016	I	U	IMPRVMT U/C AT ASMT GORDON, TRICIA M.	\$ 11,300
0.318	000402	000157	000000	05	22.13	R1	G			\$ 147,393	\$ 46,900 05/09/2016	V	U	RSA 79-A CURRENT USE LHEUREUX, MARC A.	\$ 45,900
0.450	000410	000025	000000	05	5.00	CI	X			\$ 50,000	\$ 22,500 06/02/2017	V	U	GOVMT AGENCY GRNTR/E ALLENSTOWN, TOWN OF	\$ 11,300
0.711	000402	000152	000000	05	5.00	R1	F	RSA	A	\$ 295,733	\$ 210,300 06/30/2017	I	U	FAMILY/RELAT GRNTR/E KALLELS, JUSTIN	\$ 169,700
0.806	000407	000026	000051	05	0.00	R1	E	MHS	A	\$ 26,667	\$ 21,500 05/16/2017	I	U	DEED INLIEU FORECISR HELPRIN, MYLES T.	\$ 18,300
0.823	000410	000039	000027	05	0.00	R1	E	MHD	A	\$ 56,000	\$ 46,100 06/29/2017	I	U	IMPROVED POST ASMT AFFORDABLE MOBILES LLC	\$ 38,700
0.838	000107	000012	000044	05	0.00	R1	E	MHS	A	\$ 59,797	\$ 50,100 07/28/2016	I	U	LNDLRD/TENANT SALE HOLIDAY AC MOBILE HOME	\$ 49,600
0.855	000407	000026	000007	05	0.00	R1	E	MHS	A	\$ 25,157	\$ 21,500 10/03/2016	I	U	UNCLASSFYD EXCLUSION WATERMAN, RALPH	\$ 19,700
0.905	000407	000026	000093	05	0.00	R1	E	MHD	A	\$ 68,816	\$ 62,300 08/01/2016	I	U	SHORT SALE RQ 3RDPTY WOLCOTT, CARL A.	\$ 60,100
0.945	000111	000043	000000	06	0.06	R2	E	RMF	E	\$ 212,520	\$ 200,900 08/29/2016	I	U	LNDLRD/TENANT SALE JUJU B. REALTY HOLDING	\$ 143,800
1.037	000104	000014	000000	07	0.22	R1W	D	RSA	A	\$ 208,000	\$ 215,600 05/01/2017	I	U	LNDLRD/TENANT SALE SYCHEVSKY, NATALIA	\$ 201,800
1.068	000102	000031	000000	07	1.01	R1	F	RSA	C	\$ 244,977	\$ 261,600 05/09/2016	I	U	IMPROVED POST SALE BEGIN, THEODORE P.	\$ 196,400
1.075	000409 NOT ON MKT, PRIVATE	000029	000000	05	0.74	R1	F	RSA	B	\$ 135,000	\$ 145,100 05/08/2017	I	U	LNDLRD/TENANT SALE GIRARD, EDWARD & BARBA	\$ 121,900
1.075	000407	000015	000000	05	4.40	R1	F	RSA	B	\$ 331,485	\$ 356,300 01/17/2017	I	U	LNDLRD/TENANT SALE GAMACHE BERNARD	\$ 294,700
1.076	000109 SOLD W/109-27	000026	000000	04	1.29	CI	E	CST	A	\$ 295,000	\$ 317,500 04/11/2017	I	U	LNDLRD/TENANT SALE DAILY PROPERTIES, LLC.	\$ 255,300
1.076	000112	000008	000001	06	0.35	R2	E	RMF	E	\$ 228,898	\$ 246,400 12/01/2016	I	U	INSUF CNT MKT EXPOSUR ZONA, JOHN D.	\$ 239,100
1.083	000408	000015	000000	05	13.96	R1	F	RSA	B	\$ 203,000	\$ 219,900 06/01/2016	I	U	FAMILY/RELAT GRNTR/E PFEFFERLE, CHERYL B.	\$ 189,500
1.095	000112	000119	000000	06	0.22	R1	F	RSA	B	\$ 160,607	\$ 175,800 05/25/2016	I	U	ESTATE SALE/EDCY COV HERBERT, ARTHUR	\$ 142,900
1.117	000109	000040	000000	06	0.23	R1	E	RSA	A	\$ 137,390	\$ 153,500 06/24/2016	I	U	FORECLOSURE WALL, BENJAMIN D.	\$ 135,800



Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH						
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
1.128	000101	000010	000000	07	0.22	R1W	F	RSA	B	\$ 190,086	\$ 214,500	I	U	LNDLRD/TENANT SALE	
	ALSO NOT LISTED ON MARKET/MLS/GOOGLE ETC. BUYERS 1,690														
1.141	000111	000050	000000	06	0.53	R2	E	RMF	E	\$ 176,575	\$ 201,400	I	U	UNCLASSFYD EXCLUSION	\$ 176,900
	6 DOM, OL.\$189900, INT VERY DATED NOT WELL MAINTAINEL 2,806														
1.141	000107	000012	000145	05	0.00	R1	E	MHD	A	\$ 50,233	\$ 57,300	I	U	RESALE IN EQ PERIOD	
	WENT UNDER CONTRACT SAME DAY AS LISTING APPEARS I 1,450														
1.151	000107	000012	000130	05	0.00	R1	E	MHS	A	\$ 30,225	\$ 34,800	I	U	FAMILY/RELAT GRNTR/E	\$ 56,200
	892														
1.159	000112	000186	000000	06	0.47	R1	F	RSA	B	\$ 161,281	\$ 187,000	I	U	DYER, ANDREA J. & WEIR	\$ 25,200
	1,706														
1.164	000102	000008	000000	07	32.00	R1	F			\$ 120,000	\$ 139,700	V	U	RICHARD, RAYMOND B.	\$ 159,100
	UNCLASSFYD EXCLUSION														
	NICKERSON, MICHAEL														
1.169	000410	000002	000000	03	3.62	R1	F	RSA	B	\$ 353,082	\$ 412,600	I	U	UNCLASSFYD MKT EXPOSUR	\$ 230,700
	ALSO FRIENDS OF GRANTOR BEFORE SALE, APPEARS COMP E 4,012														
1.184	000112	000075	000000	06	0.31	R1	F	RSA	A	\$ 150,225	\$ 177,800	I	U	4 NH HOMES, LLC	\$ 321,900
	ALSO NON MARKET, NOT LISTED ON MLS OR GOOGLE 1,437														
1.185	000111	000017	000000	06	0.37	R2	E	RSA	D	\$ 226,439	\$ 268,300	I	U	LNDLRD/TENANT SALE	\$ 149,100
	FORECLOSURE														
	GEORGES JONAS														
1.237	000112	000148	000000	06	0.28	R1	F	RSA	B	\$ 147,882	\$ 183,000	I	U	FORECLOSURE	\$ 248,500
	IMPROVED POST SALE														
	EVANS, KATHERINE														
1.239	000109	000035	000000	01	0.23	CI	E	CRS	A	\$ 360,540	\$ 446,800	I	U	IMPROVED POST SALE	\$ 187,300
	2,728														
1.263	000402	000099	000000	05	2.02	R1	F	RSA	A	\$ 138,435	\$ 174,800	I	U	LNDLRD/TENANT SALE	\$ 353,700
	DEBLOIS, DENISE M REV														
	IMPROVED POST SALE														
	GLOVER, EDMUND														
1.292	000106	000033	000000	03	5.47	R1	F	RSA	A	\$ 182,000	\$ 235,100	I	U	FORECLOSURE	\$ 142,400
	FORECLOSURE														
	BOURQUE, ROGER/FEDERAL														
1.304	000410	000039	000015	05	0.00	R1	E	MHD	A	\$ 47,161	\$ 61,500	I	U	INSUF CNT MKT EXPOSUR	\$ 199,000
	PRIOR LISTING TERMINATED 2/16, SOLD PRIVATELY AT BELO 1,339														
1.325	000402	000103	000000	05	2.95	R1	F	RSA	A	\$ 125,183	\$ 165,900	I	U	STRONG, SHARON	\$ 51,100
	IMPROVED POST SALE														
	GALLOWAY, LAURIE C.														
1.365	000410	000019	000000	04	0.46	R1	F	RSA	A	\$ 147,311	\$ 201,100	I	U	FORECLOSURE	\$ 152,800
	1,482														
1.372	000407	000040	000055	05	0.00	R1	E	MHS	A	\$ 19,029	\$ 26,100	I	U	WELLS FARGO BANKM N.A	\$ 161,300
	UNCLASSFYD EXCLUSION														
	DAUGHTER WENT TO JAIL/HAD TO SELL, ORIG LIST \$29,000, O 814														
1.375	000106	000025	000003	06	0.00	R1	F	RCD	D	\$ 77,738	\$ 106,900	I	U	WEINHOLD, ANGELA L.	\$ 24,500
	FORECLOSURE														
	VIENS, KATHLEEN														
1.412	000112	000065	000000	06	0.85	R1	E	RSA	D	\$ 166,733	\$ 235,500	I	U	FORECLOSURE	\$ 90,500
	985														
	INSUF CNT MKT EXPOSUR														
	SOLD BLW MKT,SAME DAY AS DIVORCE/DISTRESS/SEE BK 3 2,617														
1.463	000112	000251	000000	06	0.16	R1	E	RSA	B	\$ 95,681	\$ 140,000	I	U	DEMERS, DAVID J. SR.	\$ 197,200
	BOUGHT VERY LOW SUBSEQUENT TO FORECLOSURE, REMO 1,052														
	INSUF CNT MKT EXPOSUR														
	PREMIER HOME CONCEPTS														
	\$ 120,100														

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
1.466	000106	000025	000003	06	0.00	R1	F	RCD	D	\$72,900	\$106,900	I	U	FINANCIAL CO GRNTR/E CITIZENS BANK, N.A.	\$90,500
1.540	000409	000016	000012	04	0.00	R1	E	MHS	A	\$9,547	\$14,700	I	U	LNDLRD/TENANT SALE RIVER PINES COOPERATIV	\$12,000
1.577	000104	000007	000000	03	0.76	R1	D	MHS	A	\$60,990	\$96,200	I	U	ESTATE SALE/FDCY COV MORAN, JOHN L.	\$70,200
1.582	000106	000020	000000	06	0.10	R1	F	RCD	D	\$98,746	\$156,200	I	U	SHORT SALE RQ 3RDPTY PETRELLO SAVERIO	\$114,300
1.604	000109	000040	000000	06	0.23	R1	E	RSA	A	\$95,713	\$153,500	I	U	FINANCIAL CO GRNTR/E WELLS FARGO BANK, N.A.	\$135,800
1.843	000109	000013	000001	01	0.23	R1	E	RSA	C	\$76,992	\$141,900	I	U	UNCLASSFYD EXCLUSION AUBUCHON REALTY CO., I	\$133,000
1.863	000407	000026	000047	05	0.00	R1	E	MHD	A	\$17,822	\$33,200	I	U	INSUF CNT MKT EXPOSUR GARRON, WILLIAM E.	\$35,400
1.918	000107	000012	000055	05	0.00	R1	E	MHD	A	\$27,941	\$53,600	I	U	INSUF CNT MKT EXPOSUR BLOOM, PAMELA ANN	\$48,800
2.019	000410	000002	000000	03	3.62	R1	F	RSA	B	\$204,317	\$412,600	I	U	FORECLOSURE BUSSIÈRE MICHAEL A	\$321,900
2.075	000409	000033	000039	05	0.00	R1	E	MHS	A	\$10,120	\$21,000	I	U	UNCLASSFYD EXCLUSION MCLAIN, TALITHA N.	\$16,500
2.095	000410	000039	000027	05	0.00	R1	E	MHD	A	\$22,000	\$46,100	I	U	BUSIN AFIL GRNTR/E S&B MOBILE HOME SALES	\$38,700
2.249	000409	000033	000018	05	0.00	R1	E	MHS	A	\$10,315	\$23,200	I	U	LNDLRD/TENANT SALE VILLEMAIRE, DONNA M.	\$17,000
2.279	000407	000026	000003	05	0.00	R1	E	MHS	A	\$6,054	\$13,800	I	U	LNDLRD/TENANT SALE MENDOZZA, SCOTT G.	\$9,500
2.422	000111	000009	000000	06	0.15	R2	F	RMF	E	\$68,408	\$165,700	I	U	INSUF CNT MKT EXPOSUR GELINAS, PAUL & EVELYN	\$201,200
2.789	000106	000025	000002	06	0.00	R1	F	RCD	D	\$40,236	\$112,200	I	U	FORECLOSURE MCCARTHY, SCOTT	\$89,600
2.807	000407	000040	000090	05	0.00	R1	E	MHS	A	\$5,023	\$14,100	I	U	INSUF CNT MKT EXPOSUR HUBBELL, JAMES R	\$9,100
2.846	000407	000040	000056	05	0.00	R1	E	MHS	A	\$8,012	\$22,800	I	U	INSUF CNT MKT EXPOSUR AUDET, JESSICA	\$18,700
3.065	000407	000040	000060	05	0.00	R1	E	MHS	A	\$5,090	\$15,600	I	U	BUSIN AFIL GRNTR/E LAFRAZIA, MARY	\$10,700
5.487	000409	000016	000012	04	0.00	R1	E	MHS	A	\$2,679	\$14,700	I	U	LNDLRD/TENANT SALE LANGLEY, ROBERTA J	\$12,000
5.683	000107	000012	000127	05	0.00	R1	E	MHS	A	\$5,015	\$28,500	I	U	INSUF CNT MKT EXPOSUR LEGASSIE, ROSEMARIE AN	\$14,600

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
6.926	000407	000026	000020	05	0.00	R1	E	MHS	A	\$2,671	\$18,500	I	U	INDETERMINATE PRICE	\$12,100
								886			03/24/2017			MORRISON, BRITTANY LEI	
7.562	000409	000033	000014	05	0.00	R1	E	MHS	A	\$2,711	\$20,500	I	U	FINANCIAL CO GRNTR/E	\$18,600
								881			05/27/2016			21ST MORTGAGE CORPORAT	
11.583	000409	000033	000018	05	0.00	R1	E	MHS	A	\$2,003	\$23,200	I	U	LNDLRD/TENANT SALE	\$17,000
								961			03/31/2017			CATAMOUNT HILL COOPERA	
12.913	000107	000012	000130	05	0.00	R1	E	MHS	A	\$2,695	\$34,800	I	U	FAMILY/RELAT GRNTR/E	\$25,200
								892			09/15/2016			DYER, ANDREA J.	
15.501	000107	000012	000104	05	0.00	R1	E	MHS	A	\$2,703	\$41,900	I	U	LNDLRD/TENANT SALE	\$14,100
								952			07/14/2016			WRIGHT, DANA A.	
62.041	000105	000035	000000	06	0.41	R1	F	RSA	A	\$2,695	\$167,200	I	U	FAMILY/RELAT GRNTR/E	\$139,800
								1,123			09/23/2016			LASALLE, ERNEST J.	
70.804	000109	000056	000000	06	0.38	R1	F	RSA	A	\$2,675	\$189,400	I	U	FAMILY/RELAT GRNTR/E	\$164,400
	TRUST							1,608			02/03/2017			FONTAINE, LUCIA	
80.022	000112	000026	000000	06	0.20	R1	E	RSA	D	\$2,683	\$214,700	I	U	FAMILY/RELAT GRNTR/E	\$190,700
	OWNED THE PROPERTY TOGETHER BEFORE SALE							2,574			12/27/2016			GARDNER, ANGELA M.	
14,677.983	000409	000016	000012	04	0.00	R1	E	MHS	A	\$1	\$14,700	I	U	UNCLASSFYD EXCLUSION	\$12,000
	CORRECTIVE DEED							868			03/12/2017			CASTERIS, PAUL J	
16,822.430	000407	000026	000053	05	0.00	R1	E	MHS	A	\$1	\$17,100	I	U	LNDLRD/TENANT SALE	\$17,400
								726			05/16/2016			OLDE TOWN HOMEOWNERS C	
17,693.837	000407	000026	000073	05	0.00	R1	E	MHS	A	\$1	\$17,800	I	U	FAMILY/RELAT GRNTR/E	\$13,600
								700			12/19/2016			PIKE, ELIZABETH A.	
18,307.768	000407	000026	000020	05	0.00	R1	E	MHS	A	\$1	\$18,500	I	U	FAMILY/RELAT GRNTR/E	\$12,100
								886			09/26/2016			MORRISON, KEN	
20,400.000	000407	000040	000069	05	0.00	R1	E	MHS	A	\$1	\$20,400	I	U	FAMILY/RELAT GRNTR/E	\$21,600
								882			05/19/2017			JOHNSON, BRIAN W.	
20,600.000	000112	000237	000000	06	0.60	EX-M	E			\$1	\$20,600	V	U	BOUNDARY ADJUSTMT	\$29,000
											06/26/2017			ALLENSTOWN SCHOOL DIST	
21,605.550	000407	000040	000100	05	0.00	R1	E	MHS	A	\$1	\$21,800	I	U	LNDLRD/TENANT SALE	\$20,700
								921			10/31/2016			WOODARD, MICHAEL G.	
25,049.116	000108	000019	000000	06	0.34	R1	F			\$1	\$25,500	V	U	EASEMENT/BOATSLIPS	\$29,400
											04/25/2016			EMOND, EDWARD N. 2012	
25,272.547	000407	000040	000043	05	0.00	R1	E	MHS	A	\$1	\$25,500	I	U	LNDLRD/TENANT SALE	\$25,800
								907			10/31/2016			RUSSELL, EDWARD J.	
25,361.957	000106	000038	000039	05	0.00	R1	E	MHS	A	\$1	\$25,400	I	U	LNDLRD/TENANT SALE	\$12,900
								761			03/22/2017			KENDALL, SEAN T.	
26,640.159	000407	000040	000054	05	0.00	R1	E	MHS	A	\$1	\$26,800	I	U	FAMILY/RELAT GRNTR/E	\$26,500
								964			12/08/2016			NINE JACKSON AVENUE TR	
27,435.388	000106	000038	000024	05	0.00	R1	E	MHS	A	\$1	\$27,600	I	U	FAMILY/RELAT GRNTR/E	\$21,300
								1,177			12/15/2016			JUSZKIEWICZ, COLETTE R	

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
31,411.531	000409	000033	000041	05	0.00	R1	E	MHS	A	\$1	\$31,600	I	U	LNDLRD/TENANT SALE	
	NO TAX STAMPS							937			12/28/2016			GRIGGS, ROBERT W.	\$ 0
34,000.000	000106	000038	000040	05	0.00	R1	E	MHS	A	\$1	\$34,000	I	U	FAMILY/RELAT GRNTR/E	\$24,400
								897			06/06/2017			SARGENT, STEVEN & BARB	
35,520.474	000107	000012	000030	05	0.00	R1	E	MHS	A	\$1	\$36,000	I	U	FAMILY/RELAT GRNTR/E	\$27,600
								859			07/18/2016			GRACE, WILLIAM F. SR.	
40,118.577	000107	000012	000063	05	0.00	R1	E	MHS	A	\$1	\$40,600	I	U	NO STAMP PER DEED	\$10,500
								744			08/23/2016			S & B MOBILE HOMES SAL	
44,071.146	000107	000012	000187	05	0.00	R1	E	MHS	A	\$1	\$44,600	I	U	NO STAMP PER DEED	\$32,300
								1,030			08/15/2016			S & B MOBILE HOMES SAL	
45,756.824	000410	000039	000027	05	0.00	R1	E	MHD	A	\$1	\$46,100	I	U	LNDLRD/TENANT SALE	\$38,700
								1,034			11/07/2016			HERBERT, JULIE	
46,040.334	000107	000012	000093	05	0.00	R1	E	MHD	A	\$1	\$46,800	I	U	NONMKT TRUST GRNTR/E	\$39,100
								1,058			05/24/2016			MEDAIROS, STEVEN	
50,100.000	000107	000012	000044	05	0.00	R1	E	MHS	A	\$1	\$50,100	I	U	FAMILY/RELAT GRNTR/E	\$49,600
	TRUST							1,171			05/19/2017			LAVOIE, MARCEL G.	
51,768.173	000407	000026	000026	05	0.00	R1	E	MHD	A	\$1	\$52,700	I	U	LNDLRD/TENANT SALE	\$20,400
								1,192			04/20/2016			PERRY, ALEXIS B.	
51,998.027	000407	000026	000026	05	0.00	R1	E	MHD	A	\$1	\$52,700	I	U	NO STAMP PER DEED	\$20,400
								1,192			07/05/2016			OLDE TOWNE HOMEOWNERS	
56,958.250	000107	000012	000145	05	0.00	R1	E	MHD	A	\$1	\$57,300	I	U	LNDLRD/TENANT SALE	\$56,200
	CORRECTIVE DEED TO RESTATE SERIAL NO ERRONEOUSLY S							1,450			12/15/2016			GRIGGS, ROBERT DBA NOR	
57,720.770	000107	000012	000039	05	0.00	R1	E	MHD	A	\$1	\$58,500	I	U	NO STAMP PER DEED	\$51,200
								1,082			07/06/2016			HOLIDAY AC MOBILE HOME	
62,200.000	000107	000012	000122	05	0.00	R1	E	MHD	A	\$1	\$62,200	I	U	FAMILY/RELAT GRNTR/E	\$59,800
								1,226			05/09/2017			MORIN, SANDRA L.	
62,600.000	000112	000224	000000	06	8.08	EX-M	E			\$1	\$62,600	V	U	BOUNDARY ADJUSTMT	\$88,500
											06/23/2017			ALLENSTOWN SCHOOL DIST	
63,528.246	000106	000038	000035	05	0.00	R1	E	MHD	A	\$1	\$64,100	I	U	LNDLRD/TENANT SALE	\$47,600
								1,222			10/07/2016			S & B MOBILE HOMES SAL	
66,006.927	000107	000012	000029	05	0.00	R1	E	MHD	A	\$1	\$66,700	I	U	ESTATE SALE/EDCY COV	\$1,400
								1,365			09/01/2016			STIASNY, IRENE T 50%	
69,600.000	000107	000012	000174	05	0.00	R1	E	MHD	A	\$1	\$69,600	I	U	FAMILY/RELAT GRNTR/E	\$63,600
	TRUST							1,412			05/12/2017			SEVERANCE, FRANCES	
70,054.267	000106	000038	000012	05	0.00	R1	E	MHD	A	\$1	\$71,000	I	U	FAMILY/RELAT GRNTR/E	\$67,400
								1,539			07/12/2016			GIFFORD, RUSSELL E	
70,744.943	000107	000012	000061	05	0.00	R1	E	MHD	A	\$1	\$71,700	I	U	NO STAMP PER DEED	\$51,300
								1,384			07/29/2016			S & B MOBILE HOMES SAL	
74,187.192	000109	000063	000000	06	0.57	R1	F	MHS	A	\$1	\$75,300	V	U	EASEMENT/BOATSLIPS	\$157,500
								2,413			06/28/2016			GUERTIN, ALINE	

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended Eff. Area Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
85,517.241	000109	000064	000000	06	0.32	R1	F	RSA	B	\$1	\$86,800	V	U	EASEMENT/BOATSLIPS GUERTIN, ALINE	\$162,300
87,351.779	000402	000152	000003	05	5.00	R1	F	RSA	D	\$1	\$88,400	V	U	EASEMENT/BOATSLIPS 4 NH HOMES, LLC	\$75,600
113,537.549	000402	000119	000000	05	76.00	CUUO	B			\$1	\$114,900	V	U	NONMKT TRUST GRNTR/E WARD, JONATHAN	\$157,100
121,500.000	000112	000174	000000	06	0.21	R1	F	MHD	A	\$1	\$121,500	I	U	FAMILY/RELAT GRNTR/E GREENLAW, EDWARD & EYE	\$101,600
151,964.637	000112	000018	000000	06	0.13	R1	F	RSA	A	\$1	\$154,700	I	U	NONMKT TRUST GRNTR/E DUSTIN, DAVID J.	\$115,800
160,259.611	000112	000141	000000	06	0.18	R1	F	RSA	B	\$1	\$160,500	I	U	FAMILY/RELAT GRNTR/E DUGUAY, RICHARD & DIAN	\$132,400
163,717.694	000112	000204	000000	06	0.45	R1	F	RSA	A	\$1	\$164,700	I	U	FAMILY/RELAT GRNTR/E ROBERTSON, MATTHEW S.	\$135,300
164,341.847	000109	000079	000000	06	0.23	R1	F	RSA	A	\$1	\$167,300	I	U	NONMKT TRUST GRNTR/E PERRON, KENNETH	\$139,600
171,116.625	000112	000258	000000	06	0.12	R1	F	RSA	E	\$1	\$172,400	I	U	DIVORCE PRITY GRNTR/E GODIN, BRIAN A.	\$130,900
184,516.129	000104	000004	000000	03	0.39	R1	D	RSA	A	\$1	\$185,900	I	U	FAMILY/RELAT GRNTR/E MOORE, JAMES LAWRENCE	\$151,200
191,900.000	000112	000235	000000	06	0.39	R1	F	RSA	D	\$1	\$191,900	I	U	BOUNDARY ADJUSTMT ALLENSTOWN SCHOOL DIST	\$159,000
196,233.895	000112	000133	000000	06	0.30	R1	F	RSA	B	\$1	\$198,000	I	U	FAMILY/RELAT GRNTR/E MACENAS, JAMES W.	\$160,900
196,814.335	000113	000013	000000	06	0.25	R1	F	RSA	A	\$1	\$197,700	I	U	FAMILY/RELAT GRNTR/E HEWITT, DENNIS R. & HE	\$167,700
197,300.000	000112	000199	000000	06	0.29	R1	E	RSA	A	\$1	\$197,300	I	U	FAMILY/RELAT GRNTR/E MCKENNEY, EDGAR	\$176,400
208,424.182	000402	000152	000000	05	5.00	R1	F	RSA	A	\$1	\$210,300	I	U	FAMILY/RELAT GRNTR/E KALLELS, JUSTIN	\$169,700
211,982.027	000112	000281	000000	06	0.61	R2	E	RSA	C	\$1	\$212,300	I	U	FAMILY/RELAT GRNTR/E CAMPBELL, PAULINE & KE	\$179,800
212,788.982	000113	000022	000000	06	0.25	R1	F	RSA	A	\$1	\$216,300	I	U	FAMILY/RELAT GRNTR/E KERIAZES, MARYANN	\$184,300
221,570.577	000402	000087	000000	05	2.48	R1	F	RSA	C	\$1	\$222,900	I	U	FAMILY/RELAT GRNTR/E ROSE, ELAINE P.	\$187,700
233,052.944	000112	000065	000000	06	0.85	R1	E	RSA	D	\$1	\$235,500	I	U	DIVORCE PRITY GRNTR/E DEMERS, DAVID J. SR.	\$197,200
250,344.828	000402	000168	000000	05	2.02	R1	F	RSA	D	\$1	\$254,100	I	U	NONMKT TRUST GRNTR/E DEERFIELD ROAD REALTY	\$224,000

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
258,524.427	000113	000047	000000	07	0.70	R1	F	RSA	B	\$1	\$259,300	I	U	FAMILY/RELAT GRNTR/E	\$221,800
	TRUST							2,900			02/03/2017			OCONNOR, MICHAEL T.	
259,255.583	000110	000030	000000	06	1.20	R2	E	RSA	C	\$1	\$261,200	I	U	EASEMENT/BOATSLIPS	\$225,800
								3,273			11/07/2016			CHAPUT, ALBERT A.	
259,300.000	000113	000047	000000	07	0.70	R1	F	RSA	B	\$1	\$259,300	I	U	FAMILY/RELAT GRNTR/E	\$221,800
	TRUST							2,900			06/19/2017			OCONNOR, MICHAEL T.	
261,200.000	000110	000030	000000	06	1.20	R2	E	RSA	C	\$1	\$261,200	I	U	FAMILY/RELAT GRNTR/E	\$225,800
	ADDED SON DANIEL CHAPUT AS A TENANT IN COMMON							3,273			06/19/2017			CHAPUT, ALBERT A.	
289,098.117	000402	000033	000000	05	3.32	R1	G	RSA	E	\$1	\$291,700	I	U	DIVORCE PRTY GRNTR/E	\$248,400
								2,800			10/13/2016			PACKARD, STEPHEN E.	
354,174.950	000407	000015	000000	05	4.40	R1	F	RSA	B	\$1	\$356,300	I	U	DEED TO QUIET TITLE	\$294,700
								4,650			12/14/2016			MORTGAGE ELECTRONIC RE	
446,130.804	000109	000035	000000	01	0.23	C1	E	CRS	A	\$1	\$446,800	I	U	BUSIN AFFL GRNTR/E	\$353,700
	DENISE M. DEBLOIS IS A REGISTERED AGENT OF 42 ALLENST							2,728			03/17/2017			42 ALLENSTOWN ROAD LLC	
968,138.958	000112	000276	000000	06	1.00	EX-M	E	FFS	D	\$1	\$975,400	I	U	EASEMENT/BOATSLIPS	\$609,900
								10,743			11/28/2016			ALLENSTOWN, TOWN OF	

# ***SECTION 7***

## **SPREADSHEETS ANALYSIS**





## **SPREADSHEET ANALYSIS**

The following pages show the spreadsheets used to develop base values for land and buildings.

Land only sales were used when available and adjusted for location, excess acreage and road frontage leaving a residual value of the base undeveloped site. Land only sales similar in size to the zone minimum are selected when available, to help eliminate any bias of excess acreage or excess road frontage as the value associated with them has yet to be determined and has to be estimated at this time.

When enough sales are available, and a base undeveloped site value can be established, then excess acreage and road frontage values can be developed by using other sales and deducting the base undeveloped site to extract an indicated preliminary value for acreage above the minimum lot size required for development. This can also be done for excess road frontage.

Once land values are determined, we can then establish the developed site value by using improved sales with relatively new homes, if available.

Then a spreadsheet can be developed, using all the prior developed values for the developed site, excess land and excess road frontage and confirm or alter the estimated building square foot cost to reflect the very specific local market.

Now with land and building values developed using the following spreadsheets, we can begin to analyze the impact of waterfront, water access, views, or any other amenity, if any exist.

All this information is further tested via the final town wide sales analysis module for the CAMA system. Final values may vary slightly from those originally developed and are generally noted as such. The sales results are found in Section 9B of this manual and the final cost tables are found in Section 9C.



**Allenstown  
Land Undeveloped Site  
1 ACRE UNDEVELOPED SITE**

Annual Trend: 1.80% < 04/01/17 > 0.00%	Excess Foot Frontage: \$125.00
Site Acreage: 1.000	Acreage Discount Minimum Acreage: 10.00
Est. Excess Acreage Value: \$2,500	Acreage Discount Maximum Acreage: 250.00
	Acreage Discount Maximum Percentage: 75.00%

Location	Date/Days	Sale Price/Adjusted	Zn	Acre	Excess Ac Value	Excess FF Value	Site Value	Nhbd	Site	DWay	Road	Topo	Cond	Indicated Site Value
43 CHESTNUT DRIVE	07/01/16	\$50,000	05	5.890	\$11,003	\$0	\$39,673	1.20	1.00	1.00	1.00	0.90	0.90	\$40,816
000402 000029 000000	274	\$50,676	PAVED ROAD, ROLLING TOPO, GUARDRAIL/CTD											
26 CHESTNUT DRIVE	09/01/16	\$58,000	05	2.000	\$2,500	\$0	\$56,106	1.20	1.00	0.95	1.00	0.95	1.00	\$51,806
000402 000052 000000	212	\$58,606	DIRT DRIVE, PAVED ROAD, MILD TOPO											

Average Indicated Site Value: \$46,311  
Median Indicated Site Value: \$46,311

\$46,300/\$84,000(1 ACRE DEVELOPED SITE)=.55/.90(UNDEVELOPED DRIVEWAY)=.61 UNDEVELOPED FACTOR

HOWEVER IN FINAL TESTING THE UNDEVELOPED FACTOR WAS CHANGED TO .63 TO BETTER CORRESPOND WITH THE NEWEST VACANT LAND SALE.

**Allenstown  
Land Developed Site  
1 ACRE DEVELOPED SITE**

Annual Trend: 1.80% < 04/01/17 > 0.00%	Site Acreage: 1.000	Acreage Discount Minimum Acreage: 10.00
Building Base Year/Depreciation: 2017/1.25	Est. Excess Acreage Value: \$2,500	Acreage Discount Maximum Acreage: 250.00
Est. Building Square Foot Cost: \$80.00	Excess Foot Frontage: \$125.00	Acreage Discount Maximum Percentage: 75.00%

Location	Map Lot Sub	Sale		Bldg Rate	Year Built	Depreciation		Bldg Sq. Ft.	Building Value	Features Value	Excess Acres	Excess Ac Value	Excess FF Value	Residual Value	Nbhd	Site	Dway	Road	Topo	Cond	Indicated Site Value	
		Date/Days	Price/Adjusted Zn			Age	Other															
25 CLEARVIEW DRIVE	000402 000174 000000	10/24/16	\$299,933.05	1.1398	1988	2.00	14	1	2,467	\$191,208	\$11,700	1.020	\$2,550	\$0	\$96,827	1.20	1.05	0.95	1.00	0.95	1.00	\$85,149
34 CHESTNUT DRIVE	000402 000056 000000	08/01/16	\$294,533.05	1.0352	2007	2.00	8	0	2,442	\$186,058	\$5,200	1.000	\$2,500	\$0	\$104,305	1.20	1.00	1.00	1.00	0.95	1.00	\$91,496
382 DEERFIELD ROAD	000402 000088 000000	07/08/16	\$224,933.05	0.9015	1986	2.50	18	0	1,975	\$116,798	\$400	1.440	\$3,600	\$0	\$107,097	1.10	1.00	1.00	1.00	0.95	1.00	\$102,485
44 RIVER ROAD	000105 000022 000000	07/27/16	\$195,000.06	0.9285	1973	2.00	16	0	1,709	\$106,633	\$0	0.000	\$0	\$0	\$90,752	1.10	1.00	1.00	1.00	1.00	1.00	\$82,502
64 CHESTER TURNPIK	000107 000008 000000	06/22/16	\$208,000.05	0.9534	1975	1.50	13	0	1,680	\$111,479	\$13,700	0.000	\$0	\$0	\$85,724	1.00	1.00	0.95	1.00	1.00	1.00	\$90,236
8 MARTINSON LANE	000101 000024 000000	04/08/16	\$197,000.07	0.9106	1977	2.00	16	0	1,578	\$96,561	\$22,400	0.430	\$1,075	\$0	\$80,442	1.10	1.00	0.95	1.00	1.00	1.00	\$76,978
84 NEW RYE ROAD	000408 000002 000000	06/21/16	\$359,933.05	0.9590	1998	2.00	11	0	3,611	\$246,562	\$40,700	4.250	\$10,094	\$0	\$67,618	1.10	1.05	0.95	1.00	0.95	1.00	\$64,868

Average Indicated Improved Site Value: \$84,816  
Median Indicated Improved Site Value: \$85,149

GIVING CONSIDERATION TO BOTH STATISTICS, WE RECONCILED A 1 ACRE DEVELOPED SITE TO BE \$84,000.

\*Building Cond Values: 1.00 = EXCELLENT 1.50 = VERY GOOD 2.00 = GOOD 2.50 = AVERAGE 3.00 = FAIR 4.00 = POOR 5.00 = VERY POOR

1 ACRE DEVELOPED SITE

**Allenstown  
Residential Building  
BUILDING SQUARE FOOT - DUPLEX**

Annual Trend: 1.80% < 04/01/17 > 0.00%      Site Acreage: 1.000      Acreage Discount Minimum Acreage: 10.00  
 Building Base Year/Depreciation: 2017/1.50      Est. Excess Acreage Value: \$2,500      Acreage Discount Maximum Acreage: 250.00  
 Buildable Site Value: \$84,000      Excess Foot Frontage: \$125.00      Acreage Discount Maximum Percentage: 75.00%

Location	Sale										Adj Site	Features	Excess Ac	Excess FF	Bldg Residual	Bldg	Year	Depreciation		Bldg	Indicated		
Map Lot Sub	Date/Days	Price/Adjusted	Zn	Nhbd	Site	Dway	Road	Topo	Cond	Value	Value	Value	Value	Value	Rate	Built	Cond*	Age	Other	Sq Ft	Sq Ft Value		
198 GRANITE STREET	04/03/17	\$230,000	06	1.10	1.00	1.00	1.00	0.95	1.00	\$87,780	\$9,800	\$0	\$0	\$132,420	1.0249	1985	2.50	21	0	2,110	\$77.51		
000105 000048 000000	-2	\$230,000	PAVED DRIVE, PAVED ROAD, MILD TOPO																				

Average Indicated Square Foot Value: \$77.51

Median Indicated Square Foot Value: \$77.51

AFTER FINAL TESTING THE BUILDING SF COST FOR A DUPLEX WAS DETERMINED TO BE \$80 AS VALUES WERE COMING IN SLIGHTLY LOW

\*Building Cond Values: 1.00 = EXCELLENT 1.50 = VERY GOOD 2.00 = GOOD 2.50 = AVERAGE 3.00 = FAIR 4.00 = POOR 5.00 = VERY POOR

BUILDING SQUARE FOOT - DUPLEX

**Allenstown  
Residential Building  
BUILDING SQUARE FOOT**

Annual Trend: 1.80% < 04/01/17 > 0.00% Building Base Year/Depreciation: 2017/1.25 Buildable Site Value: \$84,000	Site Acreage: 1.000 Est. Excess Acreage Value: \$2,500 Excess Foot Frontage: \$125.00 Acreage Discount Minimum Acreage: 10.00 Acreage Discount Maximum Acreage: 250.00 Acreage Discount Maximum Percentage: 75.00%
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Location Map Lot Sub	Sale		Zn	Nbhd	Site	Dway	Road	Topo	Cond	Adj Site Value	Features Value	Excess Ac Value	Excess FF Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Depreciation		Bldg Sq Ft	Indicated Sq Ft Value
	Date/Days	Price/Adjusted																Age	Other		
33 RIVER ROAD 000106 000034 000000	02/21/17	\$235,000	03	1.10	1.00	1.00	1.00	0.95	0.95	\$83,391	\$20,300	\$0	\$0	\$131,761	0.9989	1995	2.00	11	0	1,853	\$79.98
17 FANNY DRIVE 000104 000004 000000	10/21/16	\$190,000	03	0.90	1.00	1.00	0.95	1.00	1.00	\$71,820	\$2,200	\$0	\$0	\$117,498	0.8919	1956	2.00	20	0	2,050	\$80.33
378 DEERFIELD ROAD 000402 000087 000000	12/29/16	\$225,000	05	1.10	1.00	1.00	1.00	0.95	1.00	\$87,780	\$2,100	\$3,700	\$0	\$132,452	0.9216	1986	2.00	14	0	2,041	\$81.88
59 MOUNT DELIGHT R 000402 000152 000002	02/02/16	\$275,000	05	1.10	1.00	1.00	1.00	0.95	1.00	\$87,780	\$3,000	\$10,000	\$0	\$179,970	1.1466	2016	2.50	1	0	2,063	\$76.85
23 GILBERT ROAD 000409 000026 000000	12/30/16	\$259,000	05	1.10	1.00	0.95	1.00	1.00	1.00	\$87,780	\$7,000	\$1,750	\$0	\$163,645	0.9294	1979	2.00	15	0	2,460	\$84.21
214 DEERFIELD ROAD 000407 000009 000003	12/06/16	\$305,000	05	1.10	1.00	1.00	1.00	0.95	0.95	\$83,391	\$4,700	\$2,625	\$0	\$216,029	1.0709	2003	2.00	9	0	3,038	\$72.97
414 DEERFIELD ROAD 000402 000094 000000	07/06/16	\$236,000	05	1.10	1.05	1.00	1.00	0.95	1.00	\$92,169	\$30,000	\$0	\$0	\$116,962	0.9991	1978	2.00	15	0	1,705	\$80.78
61 MOUNT DELIGHT R 000402 000152 000003	12/30/16	\$282,000	05	1.10	1.00	0.95	1.00	0.90	1.00	\$79,002	\$3,000	\$10,000	\$0	\$191,277	1.1356	2016	2.50	1	0	2,063	\$82.47
10 LUBERN AVENUE 000113 000014 000000	11/18/16	\$179,000	06	1.10	1.00	1.00	1.00	0.95	1.00	\$87,780	\$4,300	\$0	\$0	\$88,103	0.8909	1972	2.00	16	5	1,828	\$68.48
7 MARTINSON LANE 000101 000030 000000	07/11/16	\$249,933	07	1.10	1.00	1.00	1.00	1.00	1.00	\$92,400	\$29,400	\$750	\$0	\$130,637	0.8644	1973	2.00	16	0	2,331	\$77.18

Average Indicated Square Foot Value: \$78.51  
Median Indicated Square Foot Value: \$80.16

THE MEDIAN IS TYPICALLY A BETTER INDICATOR OF VALUE. THEREFORE, THE COST PER SF FOR RESIDENTIAL BUILDINGS IS \$80

\*Building Cond Values: 1.00 = EXCELLENT 1.50 = VERY GOOD 2.00 = GOOD 2.50 = AVERAGE 3.00 = FAIR 4.00 = POOR 5.00 = VERY POOR

BUILDING SQUARE FOOT

**Allenstown  
Residential Building  
MH DOUBLE WIDE**

Annual Trend: 1.80% < 04/01/17 > 0.00%	Site Acreage: 1.000	Acreage Discount Minimum Acreage: 10.00
Building Base Year/Depreciation: 2017/2.00	Est. Excess Acreage Value: \$2,500	Acreage Discount Maximum Acreage: 250.00
Buildable Site Value: \$0	Excess Foot Frontage: \$125.00	Acreage Discount Maximum Percentage: 75.00%

Location Map Lot Sub	Sale		Zn	Nbhd	Site	Dway	Road	Topo	Cond	Adj Site Value	Features Value	Excess Ac Value	Excess FF Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Depreciation		Bldg Sq Ft	Indicated Sq Ft Value
	Date/Days	Price/Adjusted																Age	Other		
26 PARKWOOD DRIVE 000107 000012 000045	05/02/16 334	\$67,900 05 \$69,018	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$10,400	\$0	\$0	\$58,618	1.2684	2013	2.50	8	0	1,105	\$45.46
15 MARLYN DRIVE 000107 000012 000072	06/02/16 303	\$65,000 05 \$65,971	1.00	1.05	1.00	1.00	1.00	1.00	1.00	\$0	\$14,900	\$0	\$0	\$51,071	1.1283	2005	2.50	18	0	1,616	\$34.16
12 EMILE DRIVE 000107 000012 000114	07/29/16 246	\$63,000 05 \$63,764	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$11,200	\$0	\$0	\$52,564	1.1616	2002	2.50	20	0	1,448	\$39.06
7 MARLYN DRIVE 000107 000012 000098	09/07/16 206	\$74,933 05 \$75,694	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$13,000	\$0	\$0	\$62,694	1.0423	2005	2.50	18	0	1,715	\$42.77
29 ROLAND DRIVE 000107 000012 000133	11/30/16 122	\$50,000 05 \$50,301	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$11,800	\$0	\$0	\$38,501	1.1406	2005	2.50	18	0	1,194	\$34.48
5 NEW YORKER DRIV 000107 000012 000181	04/03/17 -2	\$59,000 05 \$59,000	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$12,300	\$0	\$0	\$46,700	1.2011	1998	2.50	22	0	1,166	\$42.75
12 ROLAND DRIVE 000107 000012 000155	04/04/17 -3	\$63,533 05 \$63,533	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$13,400	\$0	\$0	\$50,133	1.1117	2000	2.50	20	0	1,446	\$38.98

Average Indicated Square Foot Value: \$39.67

Median Indicated Square Foot Value: \$39.06

THE DOUBLE WIDE MANUFACTURED HOUSE SQUARE FOOT COST WAS DETERMINED TO BE \$39

\*Building Cond Values: 1.00 = EXCELLENT 1.50 = VERY GOOD 2.00 = GOOD 2.50 = AVERAGE 3.00 = FAIR 4.00 = POOR 5.00 = VERY POOR

MH DOUBLE WIDE

**Allenstown  
Residential Building  
MH SINGLE WIDE**

Annual Trend: 1.80% < 04/01/17 > 0.00%	Site Average: 1.000	Acreage Discount Minimum Acreage: 10.00
Building Base Year/Depreciation: 2017/2.50	Est. Excess Acreage Value: \$2,500	Acreage Discount Maximum Acreage: 250.00
Buildable Site Value: \$0	Excess Foot Frontage: \$125.00	Acreage Discount Maximum Percentage: 75.00%

Location Map Lot Sub	Date/Days	Sale		Zn	Nbhd	Site	Dway	Road	Topo	Cond	Adj Site		Features	Excess Ac		Excess FF		Bldg Residual	Bldg Rate	Year Built	Cond*	Depreciation		Bldg Sq Ft	Indicated Sq Ft Value
		Price/Adjusted	Value								Value	Value		Value	Value	Value	Value					Age Other	Age Other		
6 BUSH AVENUE 000407 000040 000082	04/27/17 -26	\$33,000 05	\$33,000	1.00	1.00	0.95	1.00	1.00	1.00	1.00	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$31,800	1.0046	2007	2.00	15	0	988	\$37.69
4 MONROE AVENUE 000407 000040 000047	03/24/17 8	\$19,000 05	\$19,007	1.00	1.00	0.95	1.00	1.00	1.00	1.00	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$18,207	1.1010	2001	2.50	25	0	666	\$33.11
30 FULLAM CIRCLE 000410 000039 000028	12/16/16 106	\$32,533 05	\$32,703	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$11,600	\$0	\$0	\$0	\$0	\$0	\$21,103	1.1084	1998	2.50	28	0	944	\$28.01
18 LANE DRIVE 000107 000012 000037	11/01/16 151	\$22,533 05	\$22,701	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$13,500	\$0	\$0	\$0	\$0	\$0	\$9,201	0.8163	1970	2.00	35	0	876	\$19.80
21 ROLAND DRIVE 000107 000012 000129	10/25/16 158	\$38,000 05	\$38,296	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$28,296	1.0715	2000	2.50	25	0	892	\$39.47
10 NEW YORKER DRIV 000107 000012 000179	10/03/16 180	\$43,000 05	\$43,382	1.00	1.05	1.00	1.00	1.00	1.00	1.00	\$0	\$12,500	\$0	\$0	\$0	\$0	\$0	\$30,882	0.8952	1980	2.00	30	0	1,625	\$30.33
3 JACKSON AVENUE 000407 000040 000051	07/26/16 249	\$14,000 05	\$14,172	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$13,372	0.9400	1987	2.50	35	0	901	\$24.29
1 MONROE AVENUE 000407 000040 000002	07/18/16 257	\$13,000 05	\$13,165	1.00	1.00	0.95	1.00	1.00	1.00	1.00	\$0	\$400	\$0	\$0	\$0	\$0	\$0	\$12,765	0.8329	1981	2.50	38	0	883	\$27.99
59 MONROE AVENUE 000407 000040 000034	05/27/16 309	\$17,533 05	\$17,800	1.00	1.00	0.95	1.00	1.00	1.00	1.00	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$17,700	0.9099	1979	2.50	38	0	934	\$33.59
12 SULLIVAN DRIVE 000107 000012 000175	04/28/16 338	\$42,000 05	\$42,700	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0	\$30,700	1.0516	2013	2.50	10	0	856	\$37.89
2 LANE DRIVE 000107 000012 000018	04/28/16 338	\$34,000 05	\$34,567	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0	\$22,567	1.0358	2002	2.50	25	0	896	\$32.42
6 GLENN DRIVE 000106 000038 000021	04/08/16 358	\$27,000 05	\$27,477	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$12,500	\$0	\$0	\$0	\$0	\$0	\$14,977	1.0708	2002	2.50	25	0	894	\$20.86
30 PARKWOOD DRIVE 000107 000012 000047	04/04/16 362	\$47,900 05	\$48,755	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$12,300	\$0	\$0	\$0	\$0	\$0	\$36,455	1.0477	2016	2.50	3	0	1,027	\$34.93

Average Indicated Square Foot Value: \$30.80  
Median Indicated Square Foot Value: \$32.42

\*Building Cond Values: 1.00 = EXCELLENT 1.50 = VERY GOOD 2.00 = GOOD 2.50 = AVERAGE 3.00 = FAIR 4.00 = POOR 5.00 = VERY POOR

MH SINGLE WIDE



Location Map Lot Sub	Sale		Adj Site Value	Features Value	Excess Ac Value	Excess FF Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Depreciation		Indicated Sq Ft Value	
	Date/Days	Price/Adjusted Zn Nhd Site Dway Road Topo Cond									Age Other	Bldg Sq Ft		
AFTER FINAL TESTING THE BUILDING SF COST FOR SINGLE WIDE MOBILE HOMES WAS DETERMINED TO BE \$34 AS VALUES WERE COMING IN SLIGHTLY LOW														

AFTER FINAL TESTING THE BUILDING SF COST FOR SINGLE WIDE MOBILE HOMES WAS DETERMINED TO BE \$34 AS VALUES WERE COMING IN SLIGHTLY LOW

\*Building Cond Values: 1.00 = EXCELLENT 1.50 = VERY GOOD 2.00 = GOOD 2.50 = AVERAGE 3.00 = FAIR 4.00 = POOR 5.00 = VERY POOR

MH SINGLE WIDE

**Allenstown  
View**

**CONDOS - HERITAGE**

Annual Trend: 1.80% < 04/01/17 > 0.00%

Location Map Lot Sub	Sale		Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated View Value
	Date/Days	Price/Adjusted Zn						
15 HERITAGE DRIVE 000106 000025 000001	10/26/16 157	\$104,533 06 \$105,342	\$75,900	\$0	\$0	\$0	\$0	\$29,442
17 HERITAGE DRIVE 000106 000025 000002	02/10/17 50	\$115,000 06 \$115,284	\$82,200	\$0	\$0	\$0	\$0	\$33,084

Average Indicated View Value: \$31,263

Median Indicated View Value: \$31,263

THE INDICATED AMENITY VALUE IS \$30,000

**Allenstown  
View  
SALLY'S SUNCOOK**

Annual Trend: 1.80% < 04/01/17 > 0.00%

Location Map Lot Sub	Sale		Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated View Value
	Date/Days	Price/Adjusted Zn						
15B COTTAGE WAY 000112 000008 00002B	01/31/17 60	\$160,000 06 \$160,473	\$115,900	-\$14,000	\$0	\$0	\$0	\$58,573
13B COTTAGE WAY 000112 000008 00003B	02/01/17 59	\$155,000 06 \$155,451	\$115,800	-\$14,000	\$0	\$0	\$0	\$53,651
17B COTTAGE WAY 000112 000008 00001B	02/02/17 58	\$165,000 06 \$165,472	\$120,100	-\$3,000	\$0	\$0	\$0	\$48,372
15A COTTAGE WAY 000112 000008 00002A	02/06/17 54	\$175,000 06 \$175,466	\$122,500	-\$14,000	\$0	\$0	\$0	\$66,966
13A COTTAGE WAY 000112 000008 00003A	03/15/17 17	\$160,000 06 \$160,134	\$115,900	-\$14,000	\$0	\$0	\$0	\$58,234
11B COTTAGE WAY 000112 000008 00004B	03/16/17 16	\$155,000 06 \$155,122	\$115,900	-\$14,000	\$0	\$0	\$0	\$53,222
17A COTTAGE WAY 000112 000008 00001A	03/24/17 8	\$180,000 06 \$180,071	\$120,100	-\$3,000	\$0	\$0	\$0	\$62,971

Average Indicated View Value: \$57,427

Median Indicated View Value: \$58,234

THE INDICATED AMENITY VALUE WITH RIVER VIEW IS \$56,000  
THE INDICATED AMENITY VALUE WITH NO RIVER VIEW IS \$46,000

**Allenstown  
Waterfrontage**

**WATERFRONT - IRIS POND**

Annual Trend: 0.15% < 04/01/17 > 0.00%  
 Building Base Year/Depreciation: 2017/1.25  
 Est. Building Square Foot Cost: \$80.00

Buildable Site Acres/Value: 1.000/\$84,000  
 Est. Excess Acreage Value: \$2,000  
 Excess Foot Frontage: \$125.00

Acreage Discount Minimum Acreage: 10.00  
 Acreage Discount Maximum Acreage: 500.00  
 Acreage Discount Maximum Percentage: 30.00%

Location Map Lot Sub	Sale		Bldg Rate	Year Built	Depreciation		Bldg Sq. Ft.	Building Value	Features Value	Excess Ac Value	Excess FF Value	Nhbd	Site	Dway	Road	Topo	Cond	Site Value	Indicated WF Value	
	Date/Days	Price/Adjusted Zn			Age	Other														
58 SCHOOL STREET 000109 000007 000000	02/28/17 32	\$188,000 06 \$188,025	0.9410	1946	2.00	21	0	1,390	\$82,665	\$0	\$0	\$0	1.00	1.00	1.00	1.00	0.95	1.00	\$79,800	\$25,560
PAVED DRIVE, PAVED ROAD, MILD TOPO																				

PAVED DRIVE, PAVED ROAD, MILD TOPO

Average Indicated Waterfront Value: \$25,560

Median Indicated Waterfront Value: \$25,560

AFTER FINAL TESTING, THE IRIS POND WATERFRONT VALUE WAS DETERMINED TO BE \$33,300.  
 A DISCOUNT OF 5% WAS APPLIED TO WATERFRONT PROPERTY WITH WEEDY/MARSHY CONDITIONS

\*Building Cond Values: 1.00 = EXCELLENT 1.50 = VERY GOOD 2.00 = GOOD 2.50 = AVERAGE 3.00 = FAIR 4.00 = POOR 5.00 = VERY POOR

WATERFRONT - IRIS POND

**Allenstown  
Waterfrontage**

**WATERFRONT - SUNCOOK RIVER**

Annual Trend: 0.15% < 04/01/17 > 0.00%  
 Building Base Year/Depreciation: 2017/1.50  
 Est. Building Square Foot Cost: \$80.00

Buildable Site Acres/Value: 1.000/\$82,000  
 Est. Excess Acreage Value: \$2,000  
 Excess Foot Frontage: \$125.00

Acreage Discount Minimum Acreage: 10.00  
 Acreage Discount Maximum Acreage: 500.00  
 Acreage Discount Maximum Percentage: 30.00%

Location Map Lot Sub	Sale		Bldg Year	Depreciation Built Conf*	Age Other	Bldg Sq. Ft.	Building Value	Features Value	Excess Ac Value	Excess FF Value	Nhbd	Site	Dway	Road	Topo	Cond	Site Value	Indicated WF Value	
	Date/Days	Price/Adjusted Zn																	
FERRY STREET 000115 0000003 000000	05/19/16 317	\$130,000 05 \$130,169	0.0000	0	0.00	0	\$0	\$0	\$41,360	\$25,000	1.00	0.63	0.90	1.00	1.00	1.00	\$46,494	\$17,315	
UNDEVELOPED SITE, UNDEVELOPED DRIVE, PAVED ROAD, LEVEL TOPO Water Body: UNSPECIFIED																			
76 RIVERSIDE DRIVE 000102 0000005 000000	06/17/16 288	\$110,000 07 \$110,130	0.8126	1972	2.50	26	20	977	\$34,297	\$900	\$0	\$0	0.90	1.05	1.00	0.95	1.00	\$66,254	\$8,679
GOOD SITE, PAVED DRIVE, DIRT ROAD, LEVEL TOPO, FLOOD PLAIN Water Body: UNSPECIFIED																			

Average Indicated Waterfront Value: \$12,997

Median Indicated Waterfront Value: \$12,997

THE TWO RIVERFRONT SALES SHOWN INDICATE A VALUE OF \$13,000. A BASE OF \$100,000 IS USED. DUE TO THE VARIETY OF DIFFERENT WATERFRONT CONDITIONS THAT ARE SPECIFIC TO EACH LOT, THAT BASE WILL THEN BE ADJUSTED BY TOPOGRAPHY AND ANY SITE SPECIFIC CONDITIONS.

\*Building Cond Values: 1.00 = EXCELLENT 1.50 = VERY GOOD 2.00 = GOOD 2.50 = AVERAGE 3.00 = FAIR 4.00 = POOR 5.00 = VERY POOR

WATERFRONT - SUNCOOK RIVER



# ***SECTION 8***

## **A. FIELD REVIEW**

## **B. INFORMAL HEARING PROCESS**

- 1. Number of Hearings**
- 2. Results of Hearing**





## **A. Field Review**

Preliminary values were established based on the cost tables developed and tested via the statistical analysis. The statistical results and preliminary values were reviewed with the local authority, discussing neighborhoods, the sales basis for land and building cost tables, the preliminary sales charts, base values and resulting statistics of all sales along with graphs. A report of all preliminary values in town is also reviewed with the local authority showing the overall value of the town, as well as individual values for their comment.

### **Field Review**

Then the job supervisor and one other assessor reviewed each parcel again for final “form and fit” testing. This review is generally done from the road or driveway checking the exterior to ensure the property structure, quality, condition and depreciation, as well as review the visible site, the lister’s notes and picture of the property.

This is a slow, time consuming process that improves consistency from lot to lot and neighborhood to neighborhood, making all subjective considerations of one experienced supervisor. We find this extra effort improves the overall job quality and consistency.

When anomalies are noticed, another inspection is made to correct or verify the situation.

### **Property Specific Adjustment Guidelines**

#### **Land Adjustments**

Undeveloped Land – Wooded Lot	-37% (63 Site Modifier)
Undeveloped Land – Cleared Lot	-37% (63 Site Modifier)
Undeveloped Driveway	-10% (90 Site Modifier)
Second Site (w/Sep. Utilities)	+10 (110 Land Condition)
Commercial Use	+25 to +900, depending on how extensive the use
Mobile Home Parks	+125 to +300, depending on how extensive use, Supported by income approach to value
Shared Driveway/Access (SHDW)	-5% or greater depending on size & impact
ROW Across Lot to Access Another	Varies – dependent upon access characteristics, typically -5 to -10%
Road bisects lot (RBL)	Varies – dependent upon severity typically -5 to -10
Topography (TOPO)	Varies – dependent upon severity
Less Than Average Access (ACC)	Varies – dependent upon severity typically -5 to -10
Cost to Develop (CTD)	Varies – determined by field review
Not Buildable (NBD)	-90% (10 Land Condition)
Flood Plain (FP)	-10% (90 Land Condition)
Current Use Wetlands	-90 (10 Land Condition)

On properties with multiple adjustments, the total land condition may vary to account for all the site specific adjustments.

## Building Adjustments

Wall Height (WH)	-1% to -3% Dependent on Severity
This adjustment is typically seen on gambrel style dwellings as there is a loss in space in the upper floor due to the pitch of the roof.	
Close to Road (CTR)	-5%
This adjustment is applied to homes that are abnormally close to the road.	
Dirt Basement (DB)	-1% or greater depending on severity
Low Basement (LB)	-1% or greater depending on severity
A basement with low headroom (less than 5')	
Wet Basement (WB)	-1% or greater depending on severity
Layout and Design (LOD)	-10%
This adjustment is applied to homes where the main domicile is above a garage.	
Utilities	-5% per utility
Lacking electricity, water or septic	
One Bedroom homes (1BR)	-10%
This adjustment is applied to homes with only one possible bedroom layout; however it was not applied to campers or condos as it is already being accounted for in the grading/quality adjustment and size adjustment.	
Misc/CNotes	Varies
Buildings require depreciation for many items. The overall condition of the home usually accounts for the majority of normal wear and tear items but often depreciation is needed to account for issued that are short lived and have a cost to cure associated with them, ie roof and siding.	

## **B. Informal Hearing Process**

The informal hearing process begins with a notice of preliminary value and information on how to make an appointment to review the assessment one on one being mailed first class on: 6/23/17.

Sample notice can be found in Section 5. Abbreviations & Samples

The property owners were given 4 days, starting July 5, 2017 between the hours of 8:00 am & 4:30 pm to call and arrange an appointment.

The hearings were held for 2 days from 7/11/17 to 7/12/17 and resulted in 55 taxpayers calling to set up appointments to discuss their assessments.

If they were unable to fit into the normal 8-5 P.M. schedule, their name and phone number were taken and once the appointment period was over, all property owners on this list were contacted and arrangements for evening or Saturday meetings were made.

Once all the informal hearings are complete, the supervisor reviews all the information and recommendations from the hearing officer and makes final changes and produces the final statistical results and graphs.

The hearings went smoothly and gave us an opportunity to correct any physical data, as well as complete any interior inspections of properties that had not previously been inspected.



# ***SECTION 9***

**A. CALIBRATION TECHNIQUE**

**B. FINAL STATISTICAL  
ANALYSIS & TESTING**

**C. FINAL VALUATION TABLES**

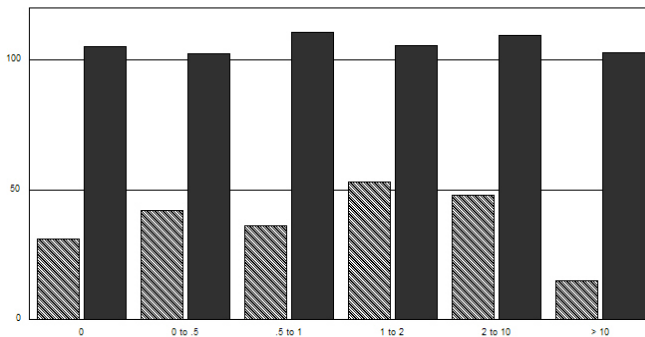


## **A. MODEL CALIBRATION TECHNIQUE**

Once all the local sales data has been verified via onsite measure and list of all buildings and land information, the sale date, price and circumstances are verified by the appraisal supervisor via owner interview, questionnaire, PA-34, MLS or prior owner/real estate agent interview.

That data is then used to develop preliminary costs for land and building tables needed for the CAMA system to calculate assessment values for all property in the municipality once the rest of the properties are measured and listed.

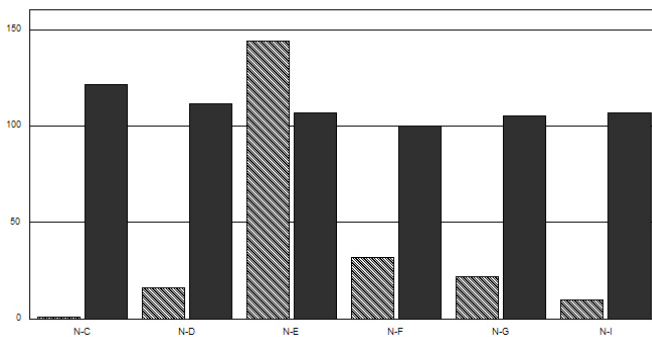
When the CAMA cost tables are defined, we compute the assessment to sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possible. The following are samples of the graphs used to test and calibrate the CAMA model through multiple reiterations of the sales analysis program:



	# of Parcels	Median A/S x 100
0	31	105.32
0 to .5	42	102.70
.5 to 1	36	110.83
1 to 2	53	105.63
2 to 10	48	109.44
> 10	15	102.90

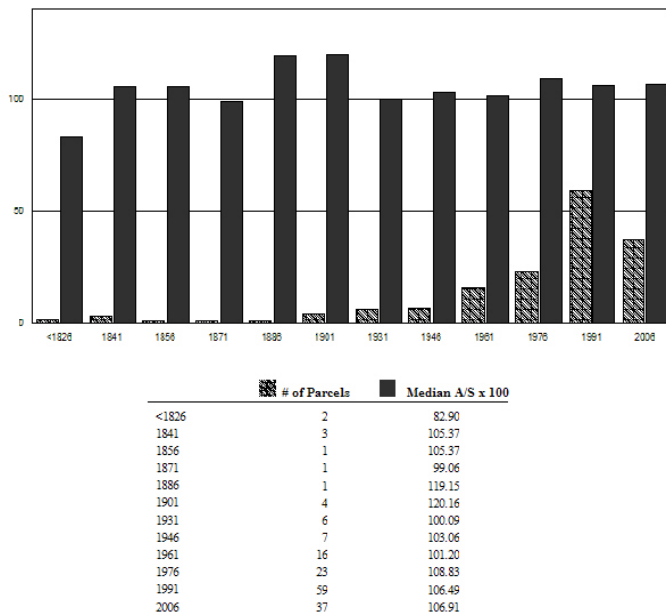
The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

Here the groups, number of sales in each group and the median ratio are displayed.



	# of Parcels	Median A/S x 100
N-C	1	121.60
N-D	16	111.66
N-E	144	106.63
N-F	32	99.78
N-G	22	105.37
N-I	10	106.92

The sales are charted by neighborhood designation to test if there is a neighborhood bias. This sample chart indicates that neighborhood “C” is being significantly over assessed; “D” is slightly over assessed, while the other neighborhoods are fairly evenly assessed. However, neighborhood “C” has only one sale and as such, is not a clear indication of a model bias and is disregarded.



This graph is charting building age groups and their median ratio to see if the depreciation schedule is working across all age groups.

It is important to note the number of sales in each group. In this chart, the 1886 group seems to show an over assessment, but it is only one sale and as such, is not as meaningful. However, the 1901 group has four sales with a high ratio and may indicate a problem.

## Sales Ratio Bar Graphs

**Median Assessment/Sales Ratio by Year of Construction:** This is a comparison of sale to assessment grouped by year of construction. This shows that effect, if any, of age on the median assessment ratio of various age groupings. It is used to help test that the depreciation used for normal age is consistently and equitably working across all ages of the sales.

**Median Assessment/Sales Ratio by Effective Area:** This graph is a test of the effect of size of the building and its impact on our valuation model. It is used to calibrate, as well as show whether or not the size adjustment scale is effectively working with small buildings, as well as large buildings.

**Median Assessment/Sales Ratio by Story Height:** This graph normally shows two to four groups based on the number of different story heights in the sales sample and demonstrates the effect of multiple floors on sales. It is used to test and calibrate story height adjustments to ensure our adjustment by story height is working.

**Distribution of Sales Ratio:** This shows the clustering of sales around our median ratio. The majority of sales should be at or near 1, which is actually 100% and taper off in both directions, below and above the 100% level indicating a normal distribution of sales ratios.

**Median Assessment/Sales Ratio by Sale Price:** We tested our computed values to actual sales values as in all these graphs, but here we are testing to see if there is a bias between low and high values by graphing the median ratio of value groups - low to high. It is used to test if a bias exists by value.

**Median Assessment/Sales Ratio by Neighborhood:** This graph tests our neighborhood delineation to ensure that our neighborhood codes are fair and equitable. With a median ratio of all groups as close to 100% as possible, this demonstrates a good neighborhood delineation.



Median Assessment/Sales Ratio by Zone: If there is more than one zoning district in a town and sales exist in more than one zone, the chart will show the median ratio for each zone to test for a zoning bias and to re-calibrate, if necessary, to reflect a reasonable relationship through all zones based on the median ratio.

Median Assessment/Sales Ratio by Acreage: This graph is used to test and calibrate the value difference of various size lots. The chart shows the median ratio by various lot size groupings of the sales data.

Median Assessment/Sales Ratio by Use: This graph shows the median ratio of various groups of land use within the sales data. It is used to calibrate the CAMA model to effectively treat each use fairly at similar assessment to sales ratios.

Median Assessment/Sales Ratio by Building Grade: This graph helps test the effect of building quality of construction adjustments by showing the median ratio for each grade classification within the sales sample.

As the true value of any property falls within a range of the most likely low to the most likely high value, these bar charts should show a relatively straight line. Rarely will it ever be a straight line. It is intended to show whether or not a strong measurable and correctable *bias* exists. As long as there is no trend up or down from the lowest to the highest grouping, then what bias exists, is negligible. In other words, everyone is being treated the same.

However, it is important to note that 1 or even 2 sales do not provide definitive information as to whether a bias exists or not. As such, it is possible for a graph with a group of only 1 or 2 sales to show a spike or drop compared to the rest. And while it is an indication of possible bias, it is not conclusive enough to assume any type of corrective action and as such, in mass appraisal it is documented in these graphs for future monitoring, but does not necessarily affect the overall results of the revaluation program.

All these graphs enable the CAMA model to be tested beyond the standard statistics as required by the DRA and the ASB guidelines to show equity within various categories to ensure the most equitable assessments possible.



# ***SECTION 9***

## **B. FINAL STATISTICAL ANALYSIS REPORTS**

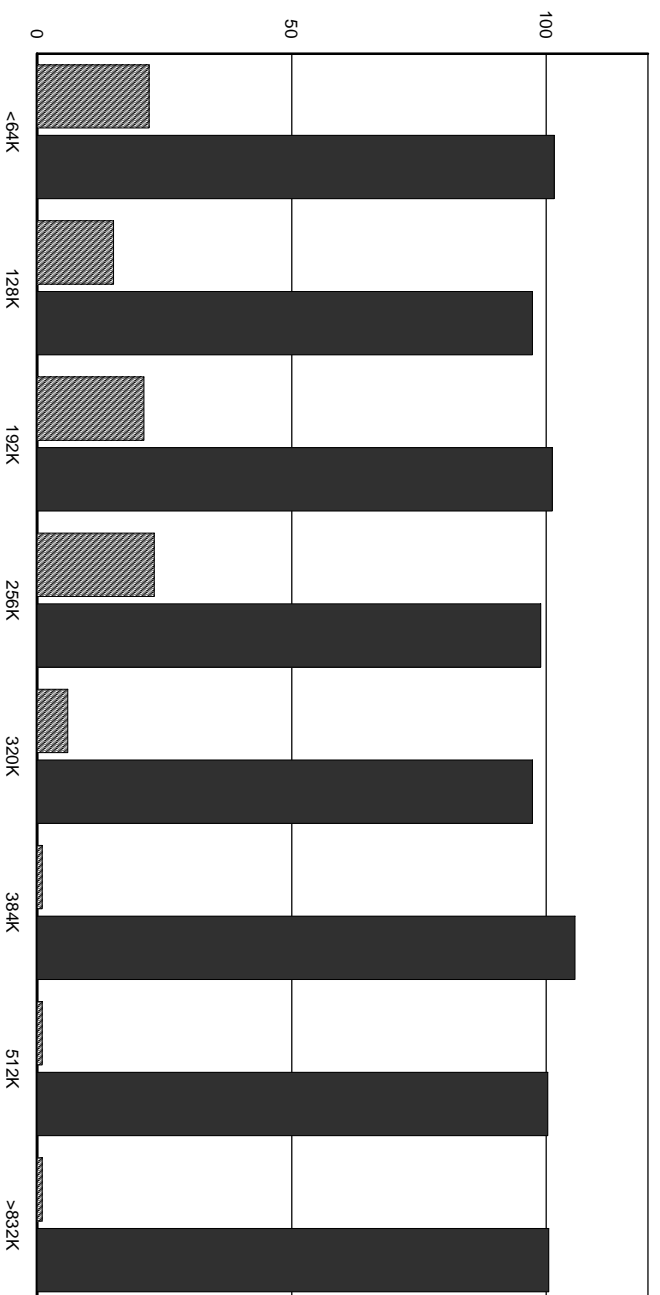


**Sales Analysis Results**  
**Allenstown -- 09/05/2017**

Sales Analysis Statistics			
Number of Sales:	<b>90</b>	Mean Sales Ratio:	<b>1.0094</b>
Minimum Sales Ratio:	<b>0.8084</b>	Median Sales Ratio:	<b>1.0007</b>
Maximum Sales Ratio:	<b>1.3743</b>	Standard Deviation:	<b>0.0928</b>
Aggregate Sales Ratio:	<b>0.9997</b>	Coefficient of Dispersion:	<b>5.8822</b>
		Price Related Differential:	<b>1.0097</b>
Sales Analysis Criteria			
Sold: 4/01/2016 - 07/01/2017	Sale Ratios: 0.000 - 999.999		
Building Value: 0 - 999999999	Bldg Eff. Area: 0 - 999999999		
Land Value: 0 - 999999999	Land Use: ALL		
Current Use CR: 0 - 999999999	Acres: 0 - 999999999		
Year Built: 1600 - 2017	Trend: 0.15% Prior to 04/01/2017		
Story Height: ALL	Neighborhood: ALL		
Base Rate: ALL	Zone: ALL		
Qualified: YES	Unqualified: NO		
Improved: YES	Vacant: YES		
View: All	Waterfront: All		
Include Comm./Ind./Util.: YES			

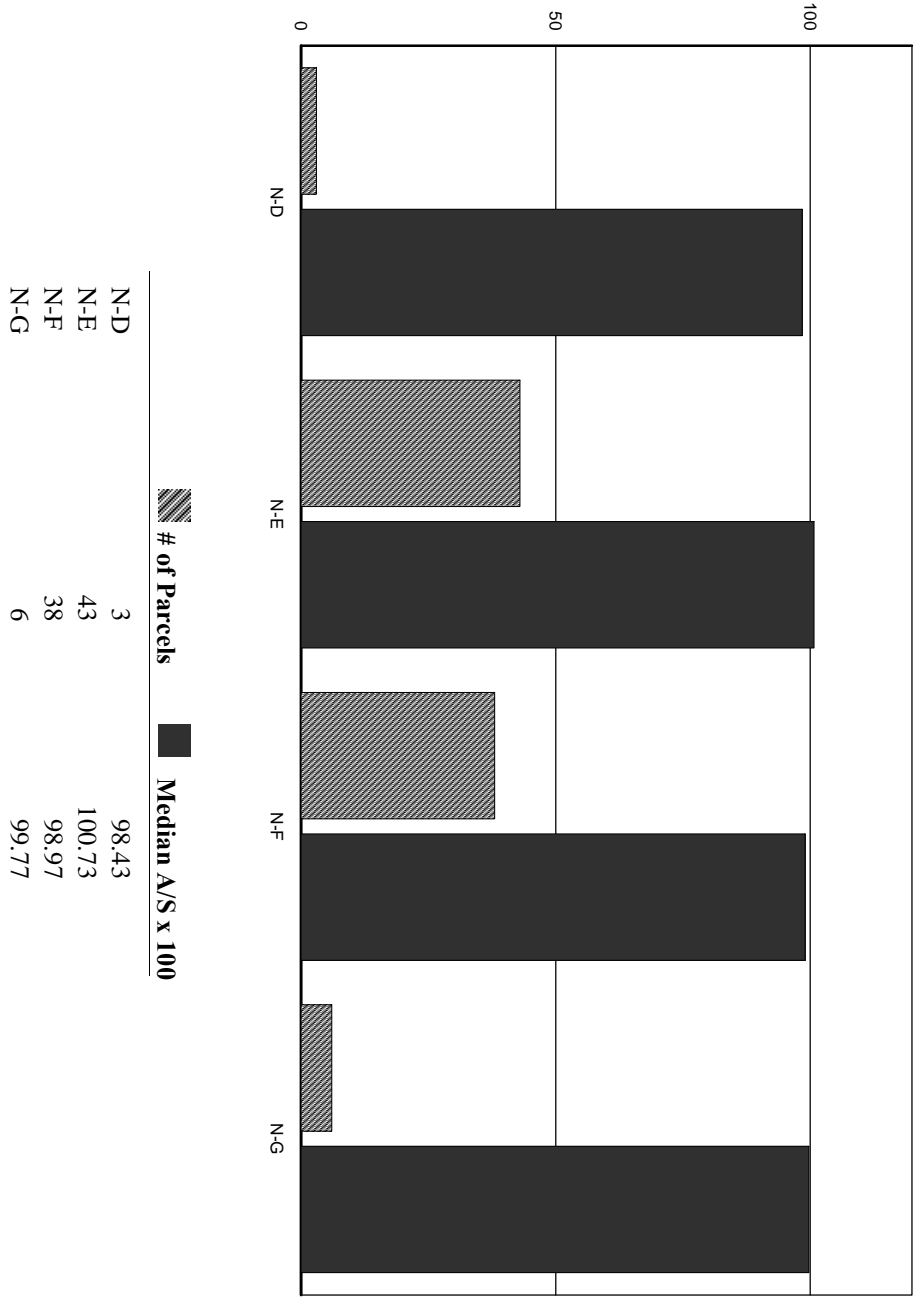


## Allenstown: Median A/S Ratio by Sale Price



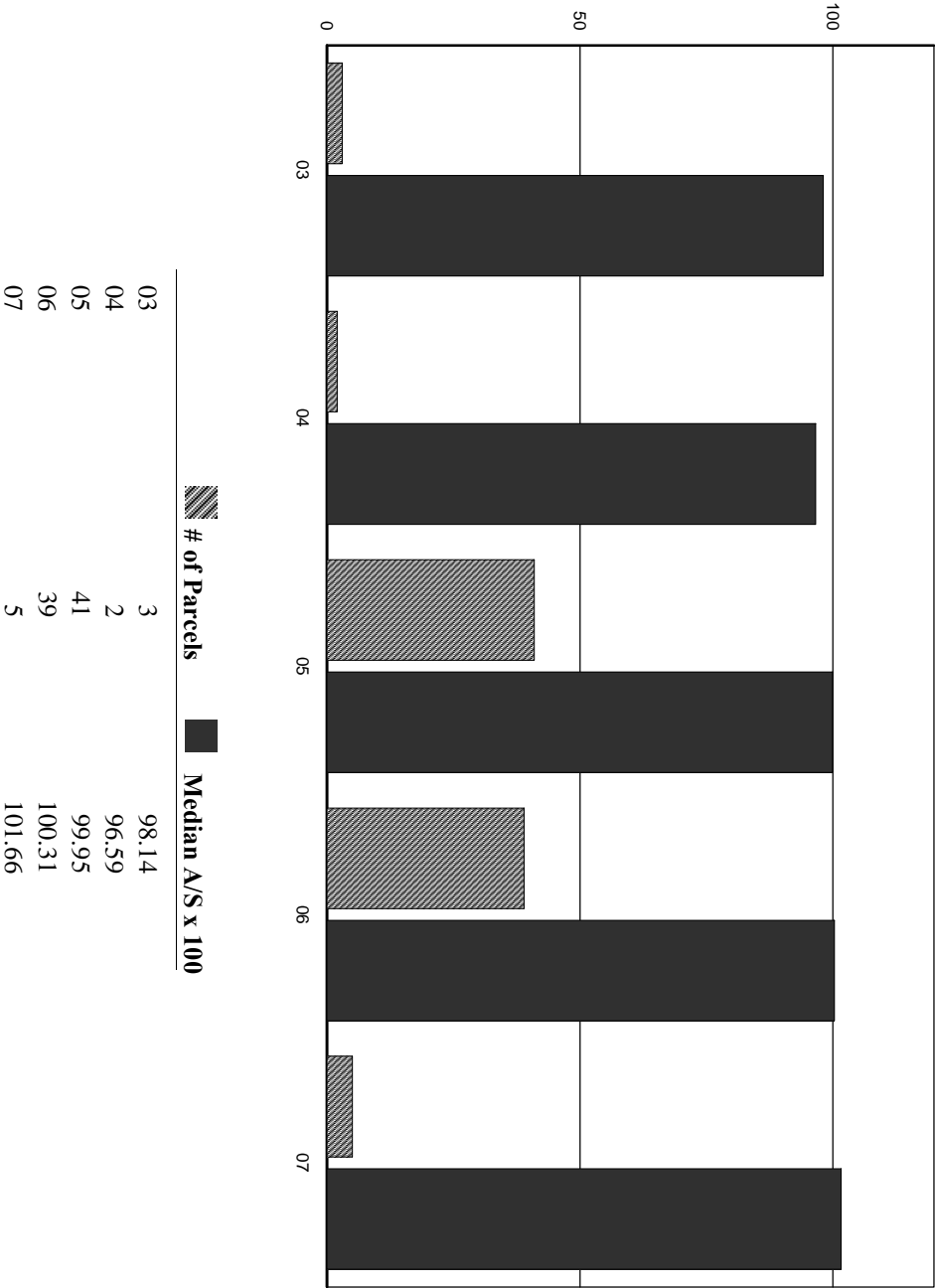
	# of Parcels	Median A/S x 100
<64K	22	101.59
128K	15	97.27
192K	21	101.19
256K	23	98.96
320K	6	97.32
384K	1	105.63
512K	1	100.31
>832K	1	100.50

Allenstown:Median A/S Ratio by Neighborhood

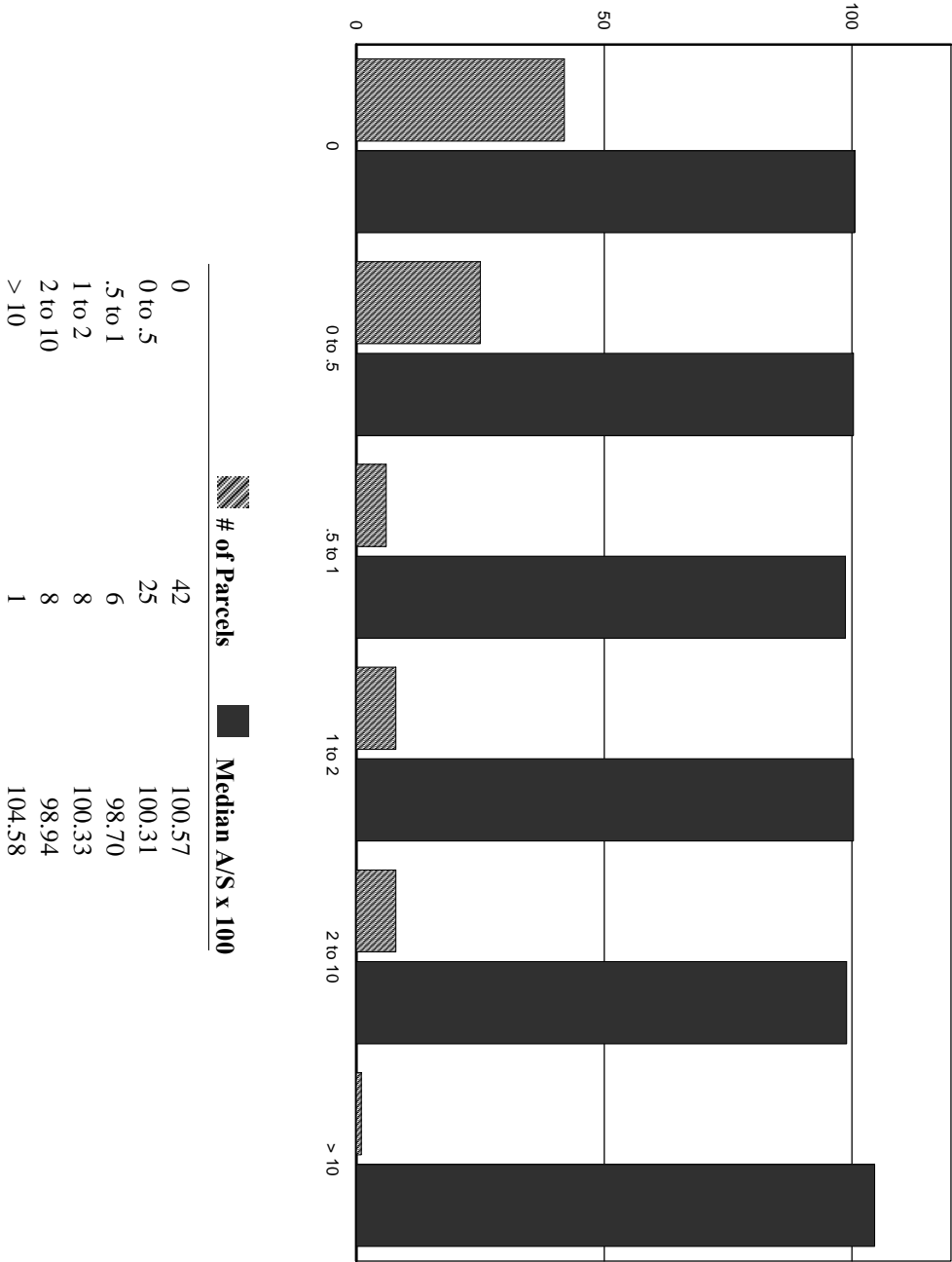




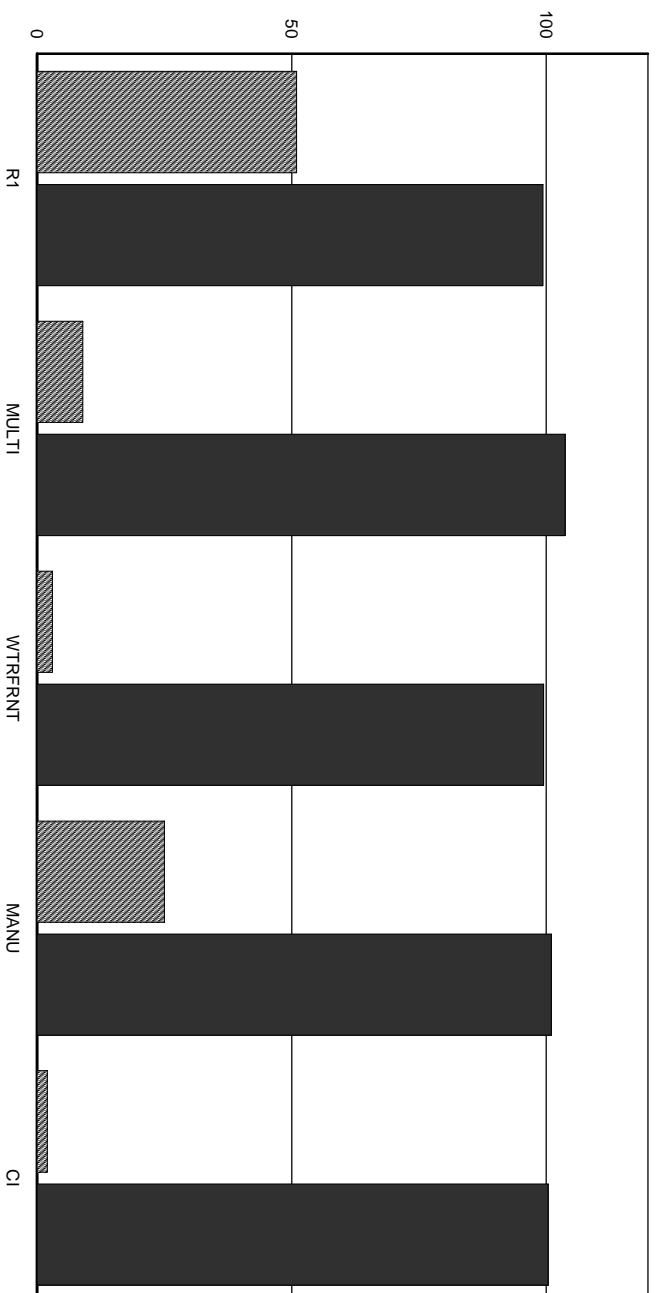
Allenstown:Median A/S Ratio by Zone



Allenstown:Median A/S Ratio by Acreage

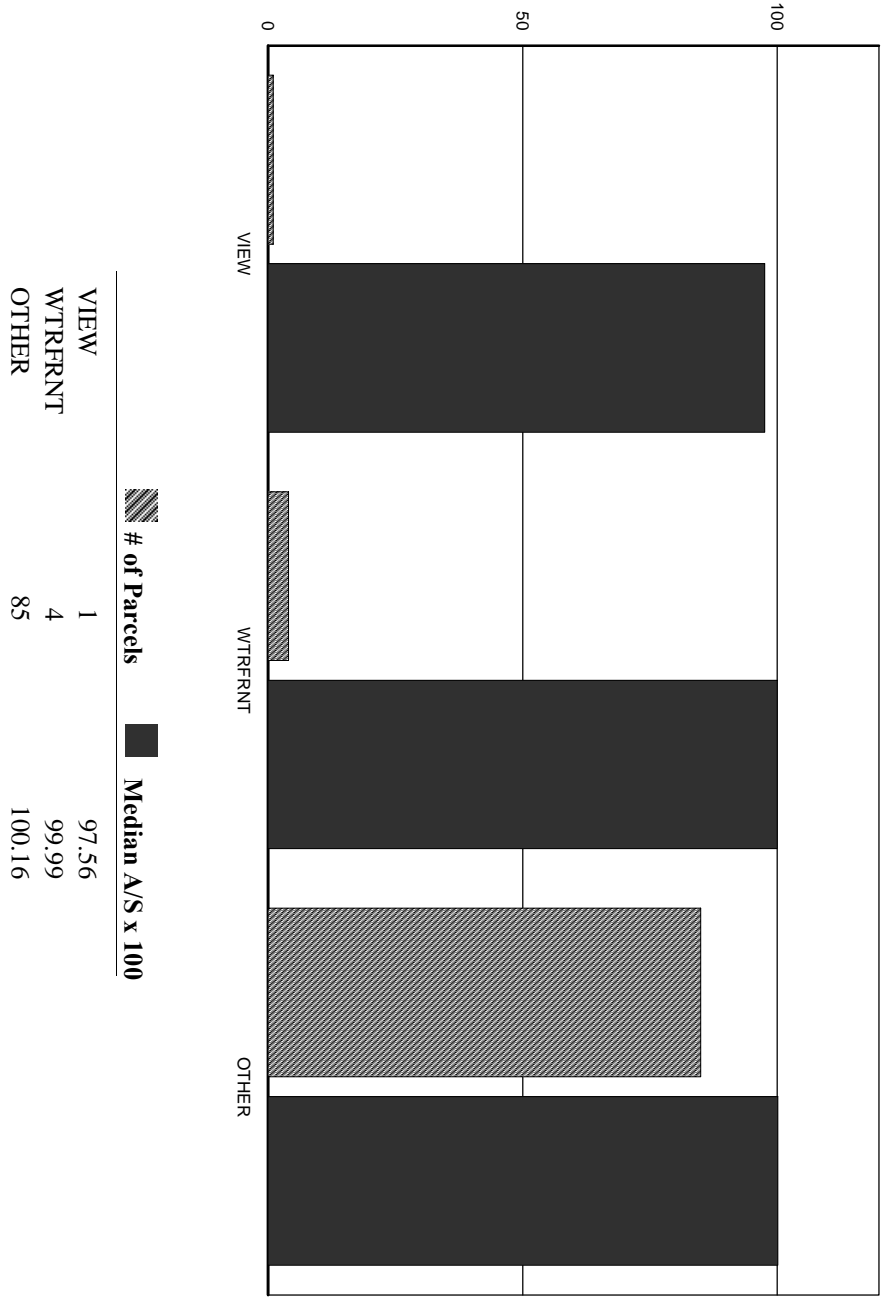


## Allenstown: Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	51	99.39
MULTI	9	103.72
WTRFRNT	3	99.49
MANU	25	100.99
CI	2	100.40

Allenstown: Median A/S Ratio for Views/Waterfront/Other



**Sales Analysis Results**  
**Allenstown -- 09/05/2017**

Sales Analysis Statistics			
Number of Sales:	<b>3</b>	Mean Sales Ratio:	<b>1.0363</b>
Minimum Sales Ratio:	<b>1.0016</b>	Median Sales Ratio:	<b>1.0458</b>
Maximum Sales Ratio:	<b>1.0617</b>	Standard Deviation:	<b>0.0312</b>
Aggregate Sales Ratio:	<b>1.0384</b>	Coefficient of Dispersion:	<b>1.9160</b>
		Price Related Differential:	<b>0.9980</b>
Sales Analysis Criteria			
Sold: 4/01/2016 - 07/01/2017	Sale Ratios: 0.000 - 999.999		
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999		
Land Value: 0 - 99999999	Land Use: ALL		
Current Use CR: 0 - 99999999	Acres: 0 - 99999999		
Year Built: 1600 - 2017	Trend: 0.15% Prior to 04/01/2017		
Story Height: ALL	Neighborhood: ALL		
Base Rate: ALL	Zone: ALL		
Qualified: YES	Unqualified: NO		
Improved: NO	Vacant: YES		
View: All	Waterfront: All		
Include Comm./Ind./Util.: YES			



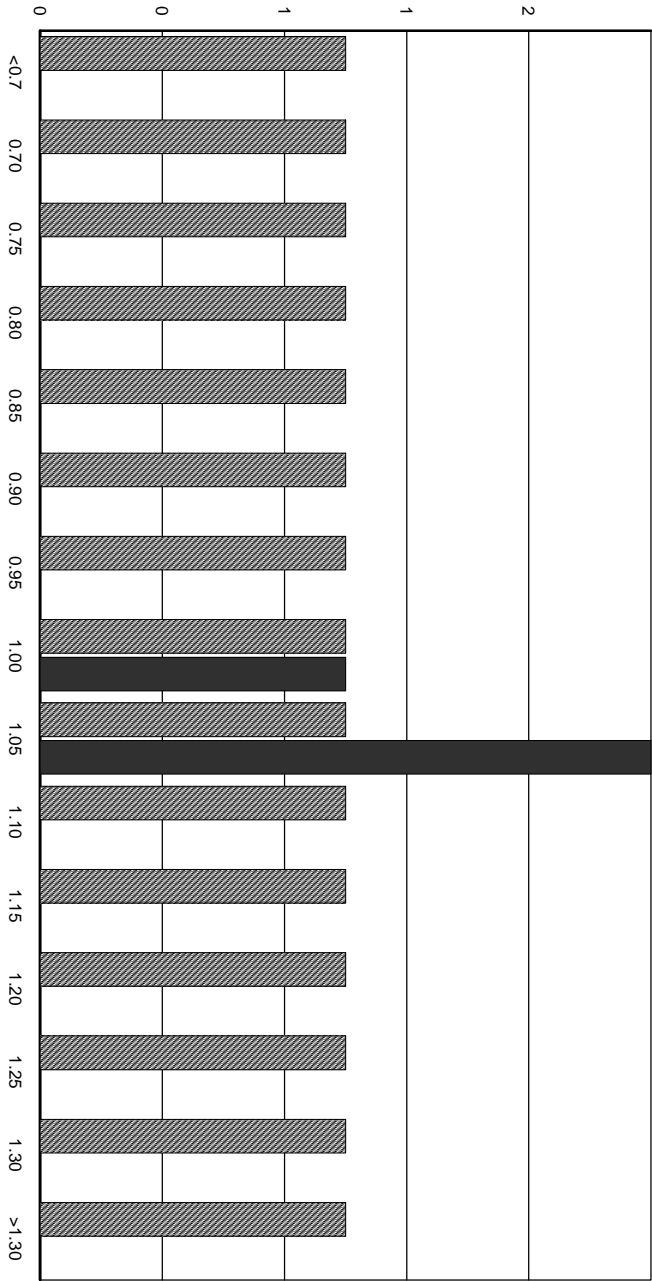
# Allenstown Sales Analysis Report

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended Eff. Area Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.002	000402	000052	000000	05	2.00	R1	G			\$ 58,609	\$ 58,700 09/01/2016	V	Q	DONIGAN PROPERTIES	\$ 65,000
1.046	000115	000003	000000	05	24.21	R1W	E			\$ 132,145	\$ 138,200 05/19/2016	V	Q	ALLENSTOWN RECREATION	\$ 118,300
1.062	000402	000029	000000	05	5.89	R1	G			\$ 50,675	\$ 53,800 07/01/2016	V	Q	WHOGAS, LLC	\$ 71,000

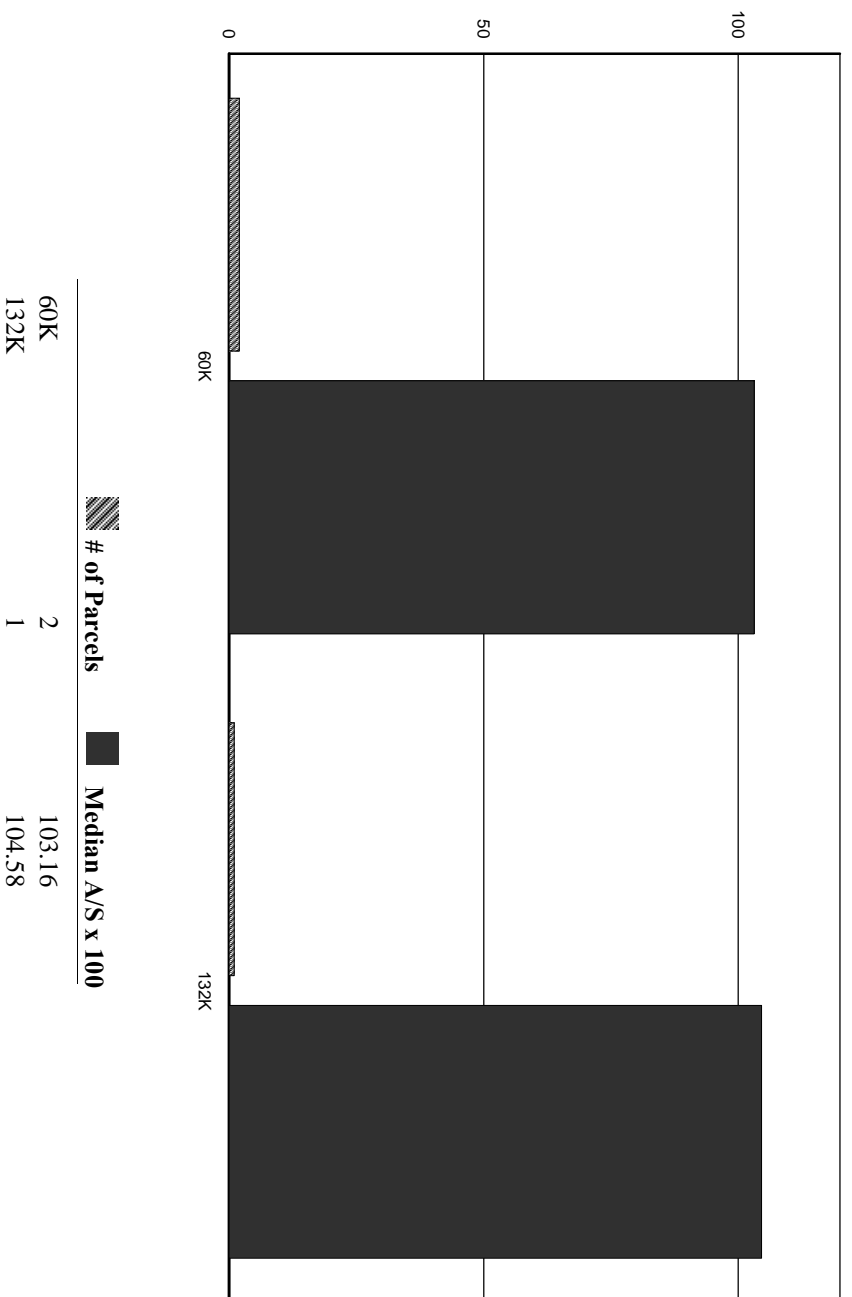




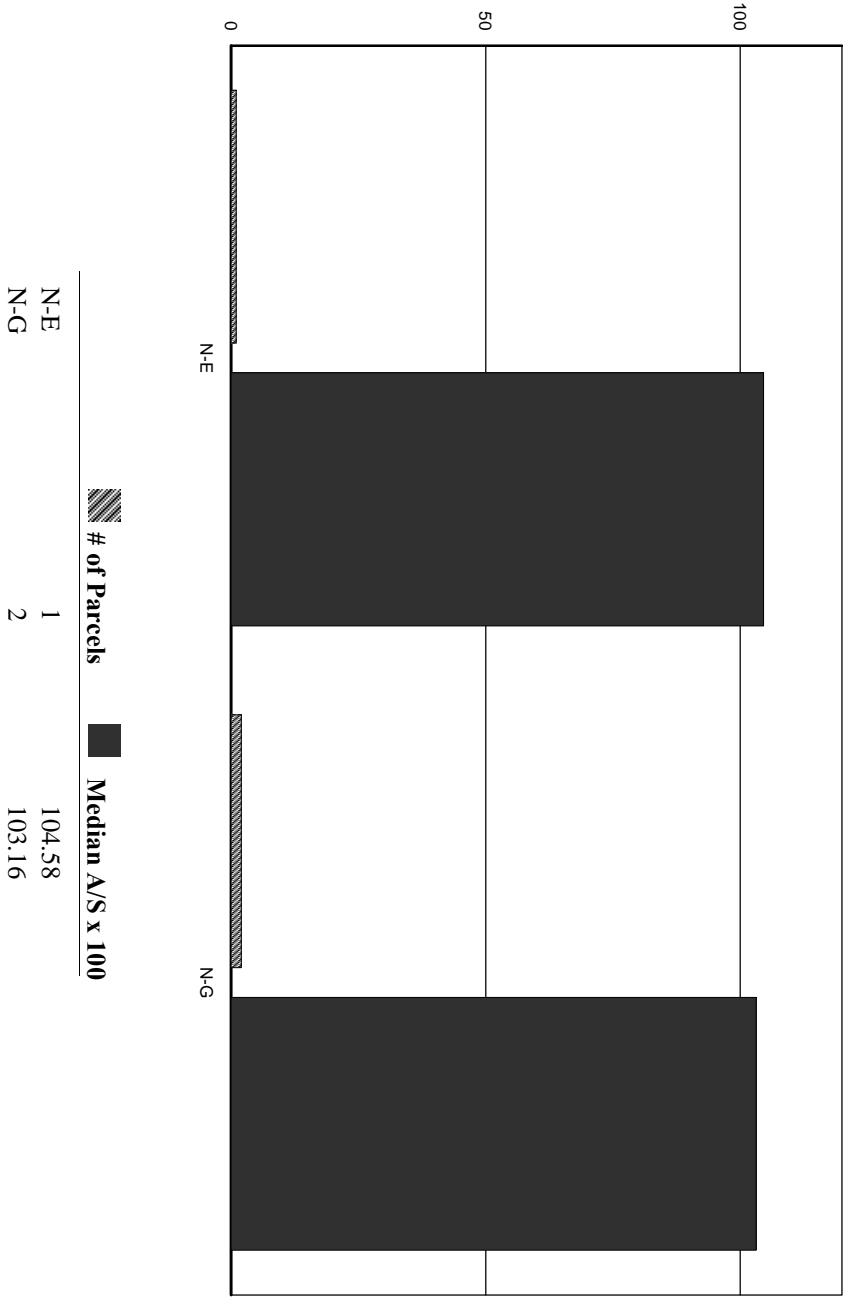
Allenstown: Distribution of Sale Ratios



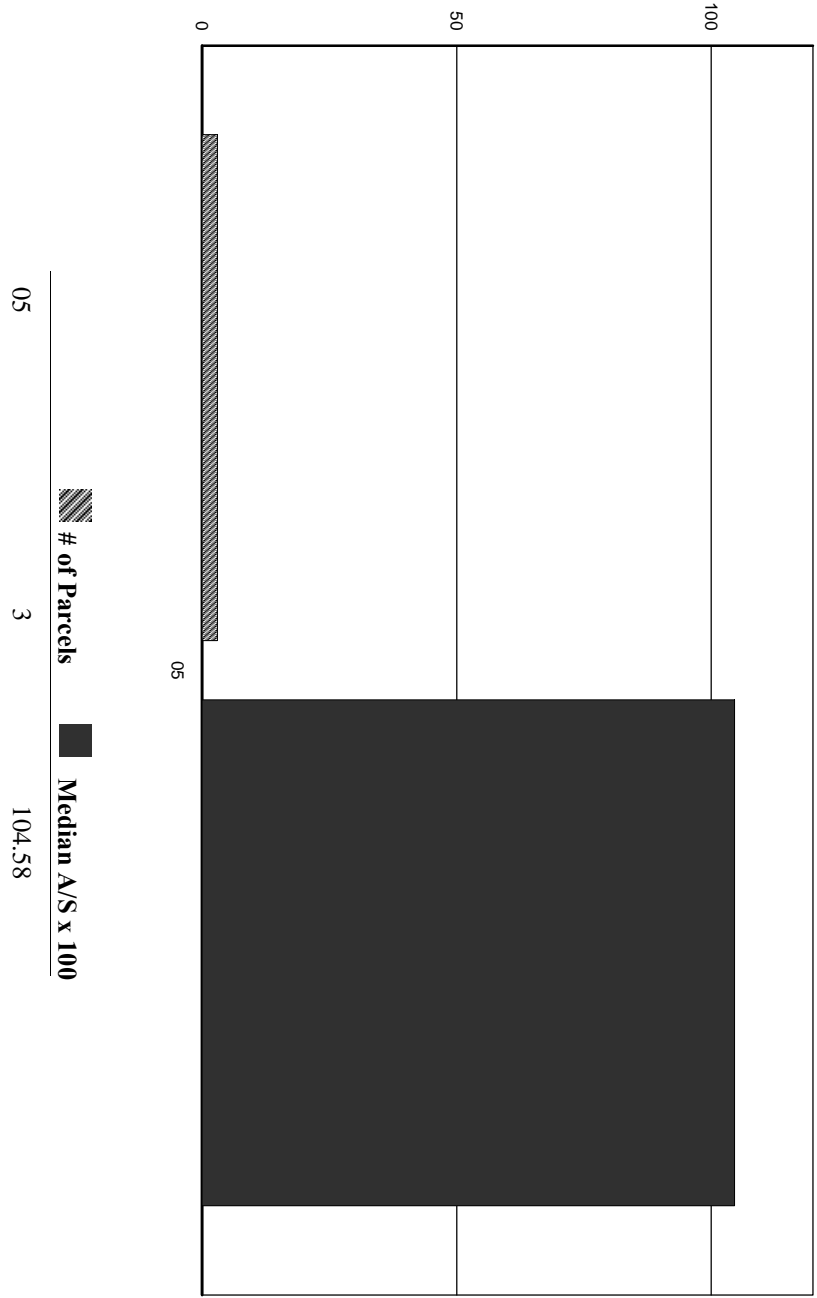
# Allenstown: Median A/S Ratio by Sale Price



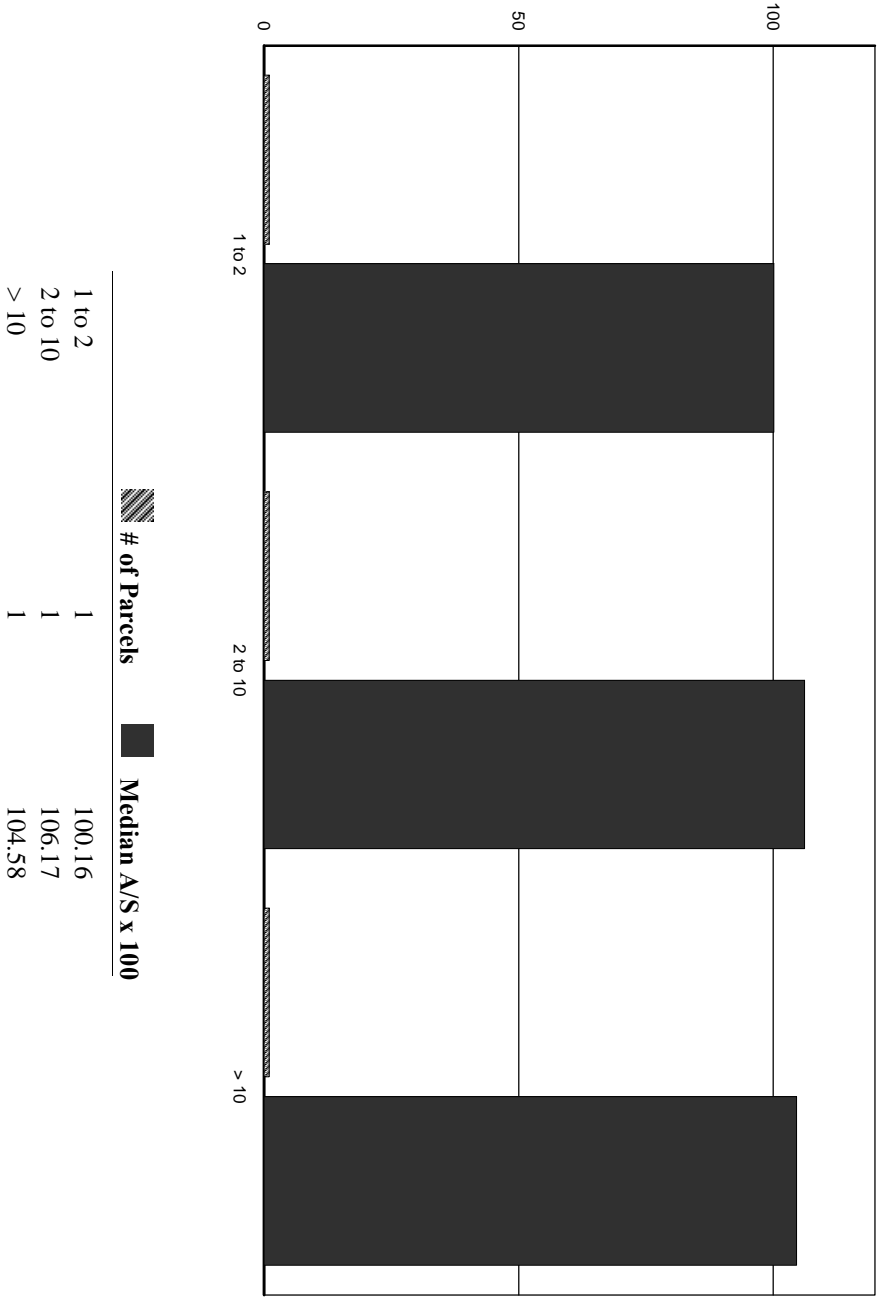
Allenstown:Median A/S Ratio by Neighborhood



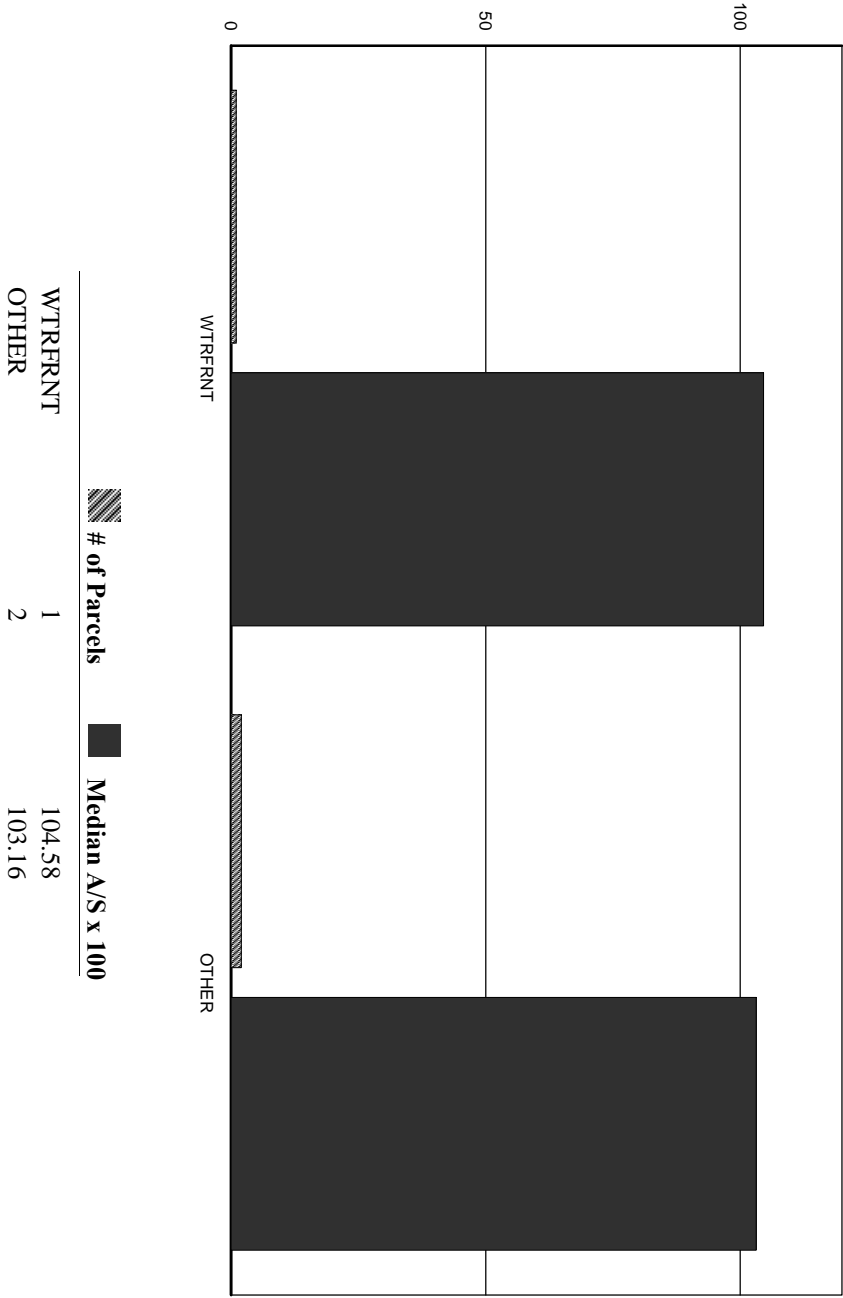
Allenstown:Median A/S Ratio by Zone



Allenstown: Median A/S Ratio by Acreage



# Allenstown: Median A/S Ratio for Views/Waterfront/Other














OWNER INFORMATION		SALES HISTORY				PICTURE																																
TENNIS, DALE & LYNDA		Date	Book	Page	Type		Price Grantor																															
19 TELOLIAN DRIVE		09/01/2016	3528	2512	Q V	58,000 DONIGAN PROPERTIES																																
HUDSON, NH 03051		01/08/2003	2447	0935	Q V	500,000 BEAR MEADOWS REAL EST?																																
LISTING HISTORY		NOTES																																				
05/01/17 ERVL SALES		- SUB LOT 34; 09- UNIMPROVED; VACANT, PART CLEARED;																																				
11/19/16 KCVL																																						
10/21/16 INSP MARKED FOR INSPECTION																																						
07/31/12 TC MISC REASON																																						
EXTRA FEATURES VALUATION						MUNICIPAL SOFTWARE BY AVATAR																																
Feature Type Units Length x Width Size Adj Rate Cond Market Value Notes																																						
						<div>ALLENSTOWN ASSESSING OFFICE</div> <table><tr><th colspan="4">PARCEL TOTAL TAXABLE VALUE</th></tr><tr><th>Year</th><th>Building</th><th>Features</th><th>Land</th></tr><tr><td>2015</td><td>\$ 0</td><td>\$ 0</td><td>\$ 65,000</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 65,000</td></tr><tr><td>2016</td><td>\$ 0</td><td>\$ 0</td><td>\$ 65,000</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 65,000</td></tr><tr><td>2017</td><td>\$ 0</td><td>\$ 0</td><td>\$ 58,700</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 58,700</td></tr></table>	PARCEL TOTAL TAXABLE VALUE				Year	Building	Features	Land	2015	\$ 0	\$ 0	\$ 65,000				Parcel Total: \$ 65,000	2016	\$ 0	\$ 0	\$ 65,000				Parcel Total: \$ 65,000	2017	\$ 0	\$ 0	\$ 58,700				Parcel Total: \$ 58,700
PARCEL TOTAL TAXABLE VALUE																																						
Year	Building	Features	Land																																			
2015	\$ 0	\$ 0	\$ 65,000																																			
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2016	\$ 0	\$ 0	\$ 65,000																																			
			Parcel Total: \$ 65,000																																			
2017	\$ 0	\$ 0	\$ 58,700																																			
			Parcel Total: \$ 58,700																																			
LAND VALUATION																																						
Zone: OSF - OPN SPACE/FRM		Minimum Acreage: 5.00		Minimum Frontage: 200		Site: UND/CLR Driveway: DIRT/GRAVEL/HARDPACK Road: PAVED																																
Land Type	Units	Base Rate	NC Adj	Site Road	DWay Topography	Cond Ad Valorem SPI R Tax Value Notes																																
IF RES	2,000 ac	86,000	G 120	63 100	95 95 -- MILD	100 58,700 0 N 58,700																																
		2,000 ac	58,700																																			

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS					
		TENNIS, DALE & LYNDA 19 TELOIAN DRIVE HUDSON, NH 03051		District Percentage		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:  Base Type:					
		PERMITS		Date		Permit ID		Permit Type		Notes	
		08/02/17		2017000156		NEW CONSTRUCTION		Construction of new home wit			
						BUILDING SUB AREA DETAILS					
Year Built:											
Condition For Age:											
Physical:											
Functional:											
Economic:											
Temporary:											
%											

**Sales Analysis Results**  
**Allenstown -- 09/05/2017**

Sales Analysis Statistics			
Number of Sales:	<b>52</b>	Mean Sales Ratio:	<b>0.9971</b>
Minimum Sales Ratio:	<b>0.8084</b>	Median Sales Ratio:	<b>1.0004</b>
Maximum Sales Ratio:	<b>1.3003</b>	Standard Deviation:	<b>0.0787</b>
Aggregate Sales Ratio:	<b>0.9936</b>	Coefficient of Dispersion:	<b>5.2962</b>
		Price Related Differential:	<b>1.0035</b>
Sales Analysis Criteria			
Sold: 10/01/2016 - 07/01/2017	Sale Ratios: 0.000 - 999.999		
Building Value: 0 - 999999999	Bldg Eff. Area: 0 - 999999999		
Land Value: 0 - 999999999	Land Use: ALL		
Current Use CR: 0 - 999999999	Acres: 0 - 999999999		
Year Built: 1600 - 2017	Trend: 0% Prior to 04/01/2017		
Story Height: ALL	Neighborhood: ALL		
Base Rate: ALL	Zone: ALL		
Qualified: YES	Unqualified: NO		
Improved: YES	Vacant: NO		
View: All	Waterfront: All		
Include Comm./Ind./Util.: YES			



# Allenstown Sales Analysis Report

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.808	000110	000054	000034	06	0.00	R1	F	RCD	D	\$ 83,000	\$ 67,100	I	Q	HAMEL, TRACY L.	\$ 63,100
									720		06/26/2017				
0.813	000112	000171	000000	06	0.27	R1	F	RSA	B	\$ 230,000	\$ 187,000	I	Q	MOORE, CRAIG M.	\$ 159,700
									1,679		06/29/2017				
0.882	000402	000079	000000	05	2.02	R1	G	RSA	B	\$ 268,000	\$ 236,300	I	Q	BOWEN, LINDA	\$ 197,000
									1,868		06/01/2017				
0.889	000110	000054	000005	06	0.00	R1	F	RCD	D	\$ 95,000	\$ 84,500	I	Q	VINCENT, RONALD J.	\$ 73,300
									920		03/31/2017				
0.905	000107	000012	000129	05	0.00	R1	E	MHS	A	\$ 38,000	\$ 34,400	I	Q	COLANTONIO, JOHN J.	\$ 22,400
									892		10/25/2016				
0.906	000407	000040	000082	05	0.00	R1	E	MHS	A	\$ 33,000	\$ 29,900	I	Q	ROWE, LINDA R	\$ 31,400
									988		04/27/2017				
0.918	000107	000012	000124	05	0.00	R1	E	MHD	A	\$ 80,000	\$ 73,400	I	Q	BLOOM, PAMELA	\$ 55,500
									1,291		05/17/2017				
0.922	000107	000012	000058	05	0.00	R1	E	MHS	A	\$ 33,933	\$ 31,300	I	Q	S & B MOBILE HOMES SAL	\$ 20,400
									863		10/03/2016				
0.927	000410	000019	000000	04	0.46	R1	F	RSA	A	\$ 217,000	\$ 201,100	I	Q	STG, LLC	\$ 161,300
									1,482		06/16/2017				
0.931	000107	000012	000181	05	0.00	R1	E	MHD	A	\$ 59,000	\$ 54,900	I	Q	LABRANCHE, SONIA	\$ 49,000
									1,166		04/03/2017				
0.943	000105	000056	000003	06	0.00	R1	F	RCD	D	\$ 120,000	\$ 113,200	I	Q	OLSON, ERIC	\$ 97,500
									1,085		06/19/2017				
0.956	000112	000047	000000	06	0.21	R1	F	RSA	A	\$ 228,000	\$ 217,900	I	Q	GRIFFIN, SEAN	\$ 172,400
									1,993		03/01/2017				
0.963	000112	000008	00002A	06	0.00	R1	E	RCD	C	\$ 175,000	\$ 168,500	I	Q	SQUARE Z CAPITAL, LLC	\$ 0
									1,132		02/06/2017				
0.972	000409	000026	000000	05	1.70	R1	F	RSA	D	\$ 259,000	\$ 251,700	I	Q	LADOUCEUR, ERIC	\$ 145,400
									2,460		12/30/2016				
0.974	000105	000048	000000	06	0.21	R2	F	RMF	D	\$ 230,000	\$ 224,100	I	Q	THEG, SCOTT D.	\$ 185,400
									2,110		04/03/2017				
0.976	000106	000025	000002	06	0.00	R1	F	RCD	D	\$ 115,000	\$ 112,200	I	Q	MDR REHAB & DEVELOPMEN	\$ 89,600
									993		02/10/2017				
0.978	000112	000008	00001A	06	0.00	R1	E	RCD	C	\$ 180,000	\$ 176,100	I	Q	SQUARE Z CAPITAL, LLC	\$ 0
									1,096		03/24/2017				
0.978	000104	000004	000000	03	0.39	R1	D	RSA	A	\$ 190,000	\$ 185,900	I	Q	LYFORD, DANIEL R.	\$ 151,200
									2,050		10/21/2016				
0.980	000110	000038	000000	06	0.15	R1	E	RSA	D	\$ 162,000	\$ 158,700	I	Q	BOUSE, KIMBERLY M.	\$ 121,200
									1,302		10/24/2016				
0.981	000112	000210	000000	07	0.35	R1	F	RSA	A	\$ 180,000	\$ 176,500	I	Q	LAFOND, CONSTANCE R TR	\$ 138,800
									1,471		06/20/2017				

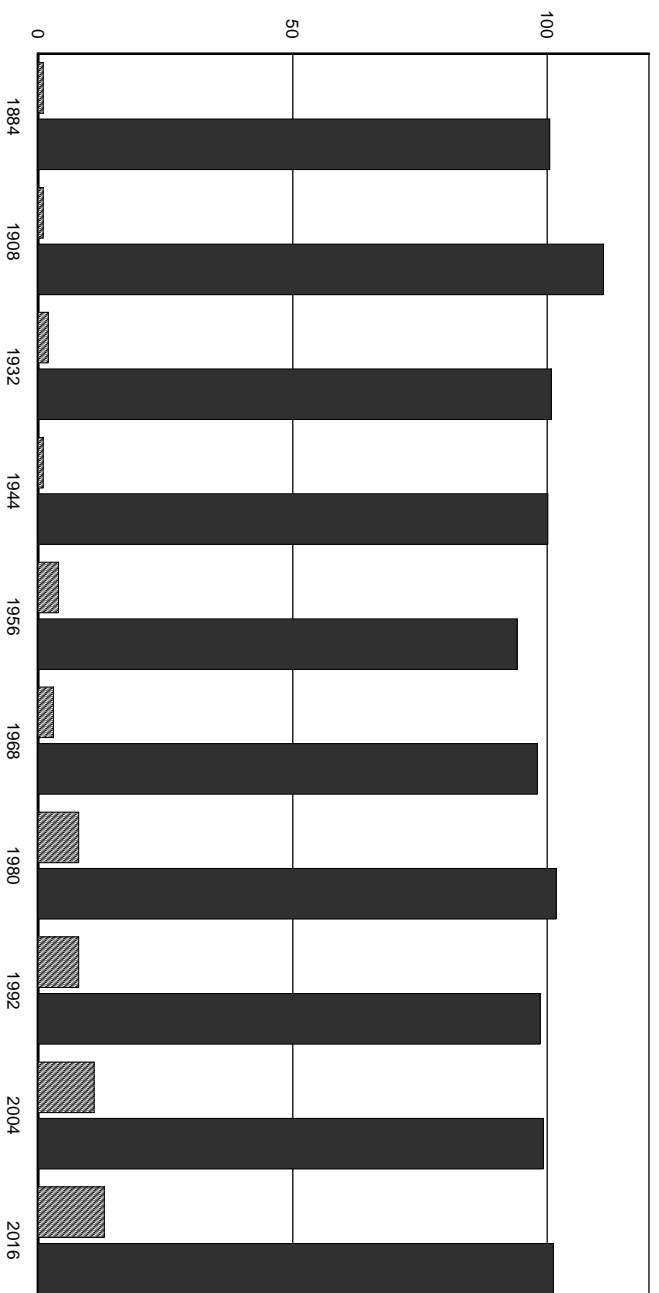
Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.981	000102	000038	000000	03	1.40	R2	F	RSA	C	\$ 247,200	\$ 242,600	I	Q	CHAPUT, CLAIRE A.	\$ 219,600
0.982	000402	000152	000003	05	5.00	R1	F	RSA	D	\$ 282,000	\$ 276,900	I	Q	4 NH HOMES, LLC	\$ 75,600
0.991	000402	000087	000000	05	2.48	R1	F	RSA	C	\$ 225,000	\$ 222,900	I	Q	ROSE, ELAINE P. & JOSE	\$ 187,700
0.993	000106	000034	000000	03	0.72	R1	F	RSA	D	\$ 235,000	\$ 233,300	I	Q	SMITH, RANDY S.	\$ 191,500
0.998	000109	000007	000000	06	0.33	R1W	E	RSA	B	\$ 188,000	\$ 187,600	I	Q	LEBLANCE, JUSTINE B	\$ 162,900
0.999	000107	000012	000155	05	0.00	R1	E	MHD	A	\$ 63,533	\$ 63,500	I	Q	LEMAY, JOHN D.	\$ 55,600
1.001	000112	000281	000000	06	0.61	R2	E	RSA	C	\$ 212,000	\$ 212,300	I	Q	CAMPBELL, PAUL M.	\$ 179,800
1.003	000402	000174	000000	05	2.02	R1	G	RSA	D	\$ 299,933	\$ 300,800	I	Q	SCHERER, DAVID	\$ 259,800
1.005	000111	000037	000000	04	1.05	CI	E	CAP	D	\$ 1,400,000	\$ 1,407,000	I	Q	RIVERBRIDGE APARTMENTS	\$ 977,900
1.006	000402	000050	000000	05	2.00	R1	G	RSA	D	\$ 245,000	\$ 246,500	I	Q	HOULIS, PETER A.	\$ 184,200
1.010	000407	000012	000012	05	0.00	R1	E	MHD	A	\$ 57,533	\$ 58,100	I	Q	DICK, DENISE P.	\$ 51,700
1.012	000112	000008	00002B	06	0.00	R1	E	RCD	C	\$ 160,000	\$ 161,900	I	Q	SQUARE Z CAPITAL, LLC	\$ 0
1.012	000112	000008	00003A	06	0.00	R1	E	RCD	C	\$ 160,000	\$ 161,900	I	Q	SQUARE Z CAPITAL, LLC	\$ 0
1.012	000112	000008	00004A	06	0.00	R1	E	RCD	C	\$ 160,000	\$ 161,900	I	Q	SQUARE Z CAPITAL, LLC	\$ 0
1.013	000106	000025	000001	06	0.00	R1	F	RCD	D	\$ 104,533	\$ 105,900	I	Q	PETRASH, TRINA R.	\$ 95,300
1.018	000110	000054	000029	06	0.00	R1	F	RCD	D	\$ 83,000	\$ 84,500	I	Q	BOUCHER, JOEY B.	\$ 74,800
1.022	000107	000012	000119	05	0.00	R1	E	MHS	A	\$ 32,200	\$ 32,900	I	Q	GUINN FRED B TRUST	\$ 23,600
1.023	000105	000055	000001	06	0.00	R1	F	RCD	D	\$ 110,000	\$ 112,500	I	Q	MAHONEY, CARYN	\$ 98,400
1.026	000109	000081	000000	06	0.30	R1	E	RSA	A	\$ 163,000	\$ 167,200	I	Q	SMITH, MICHAEL C.	\$ 146,200
1.026	000407	000040	000047	05	0.00	R1	E	MHS	A	\$ 19,000	\$ 19,500	I	Q	HARTMANN, PAUL J.	\$ 20,000



Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
1.037	000113	000014	000000	06	0.25	R1	F	RSA	A	\$ 179,000	\$ 185,600	I	Q	COBURN, SANDRA L.	\$ 155,000
								1,828			11/18/2016				
1.037	000110	000039	000000	06	0.43	R2	E	RSA	C	\$ 250,000	\$ 259,300	I	Q	FOX, JUDITH	\$ 226,800
								2,805			05/30/2017				
1.044	000112	000008	00003B	06	0.00	R1	E	RCD	C	\$ 155,000	\$ 161,800	I	Q	SQUARE Z CAPITAL, LLC	\$ 0
								1,030			02/01/2017				
1.045	000112	000008	00004B	06	0.00	R1	E	RCD	C	\$ 155,000	\$ 161,900	I	Q	SQUARE Z CAPITAL, LLC	\$ 0
								1,031			03/16/2017				
1.055	000112	000126	000000	06	0.24	R1	F	RSA	A	\$ 174,933	\$ 184,500	I	Q	BOUCHER, MICHELLE	\$ 158,900
								1,755			05/15/2017				
1.067	000112	000008	00001B	06	0.00	R1	E	RCD	C	\$ 165,000	\$ 176,100	I	Q	SQUARE Z CAPITAL, LLC	\$ 0
								1,096			02/02/2017				
1.072	000407	000009	000003	05	2.05	R1	F	RSA	D	\$ 305,000	\$ 327,000	I	Q	GOSS, MICHAEL B.	\$ 267,300
								3,038			12/06/2016				
1.095	000107	000012	000179	05	0.00	R1	E	MHS	A	\$ 43,000	\$ 47,100	I	Q	FARLEY, LEAH & STEVE	\$ 30,100
								1,625			10/03/2016				
1.106	000107	000012	000133	05	0.00	R1	E	MHD	A	\$ 50,000	\$ 55,300	I	Q	MICHAUD, STEPHEN	\$ 50,200
								1,194			11/30/2016				
1.111	000112	000260	000000	06	0.22	R2	F	RMF	E	\$ 240,000	\$ 266,600	I	Q	EMOND, EDWARD N. 2012	\$ 239,400
								3,611			03/30/2017				
1.143	000410	000039	000028	05	0.00	R1	E	MHS	A	\$ 32,533	\$ 37,200	I	Q	BERGERON, ROSE T.	\$ 29,100
								944			12/16/2016				
1.300	000107	000012	000037	05	0.00	R1	E	MHS	A	\$ 22,533	\$ 29,300	I	Q	HANSON, AUDREY A.	\$ 15,100
								876			11/01/2016				

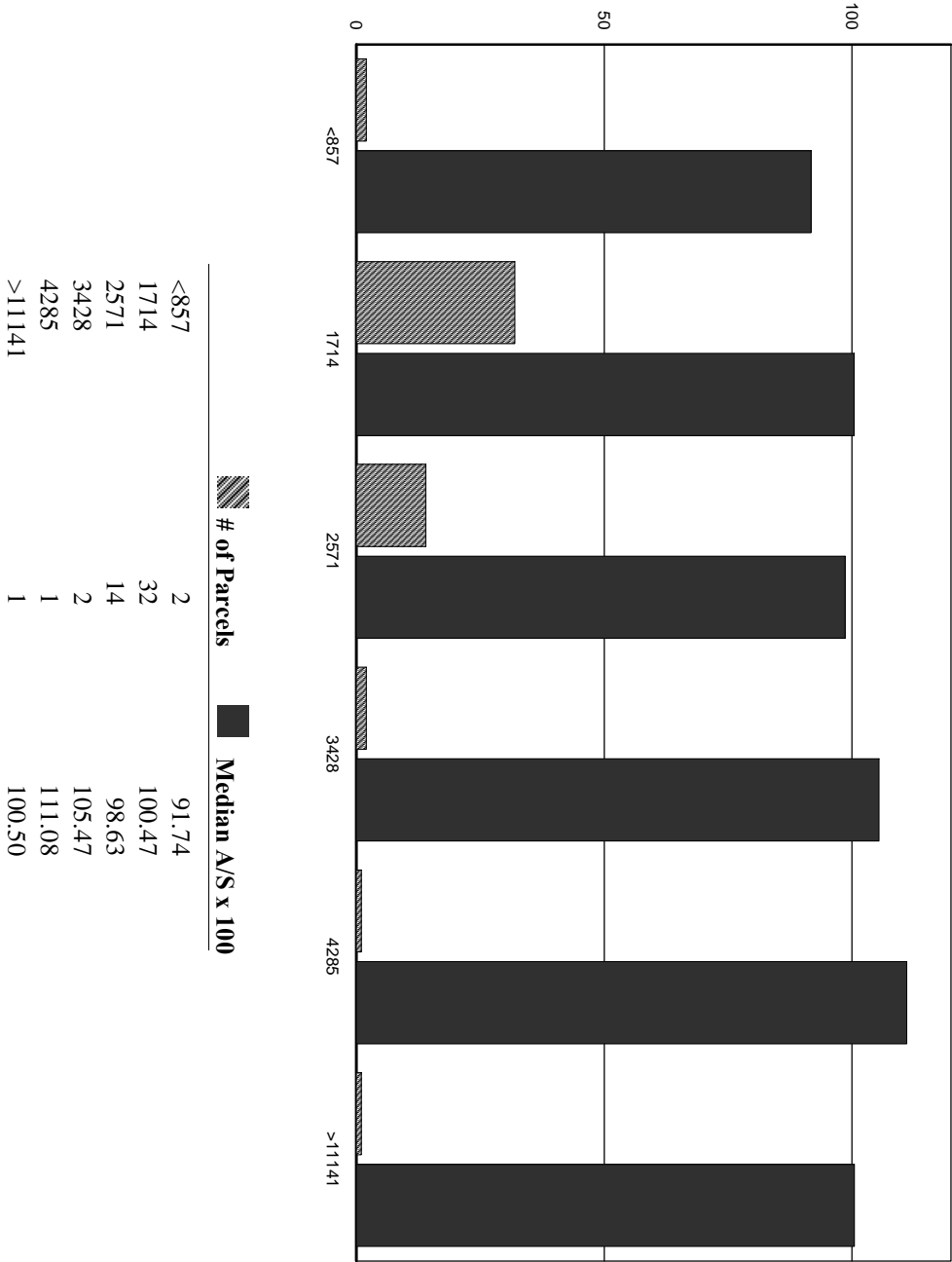


## Allenstown: Median A/S Ratio by Year of Construction

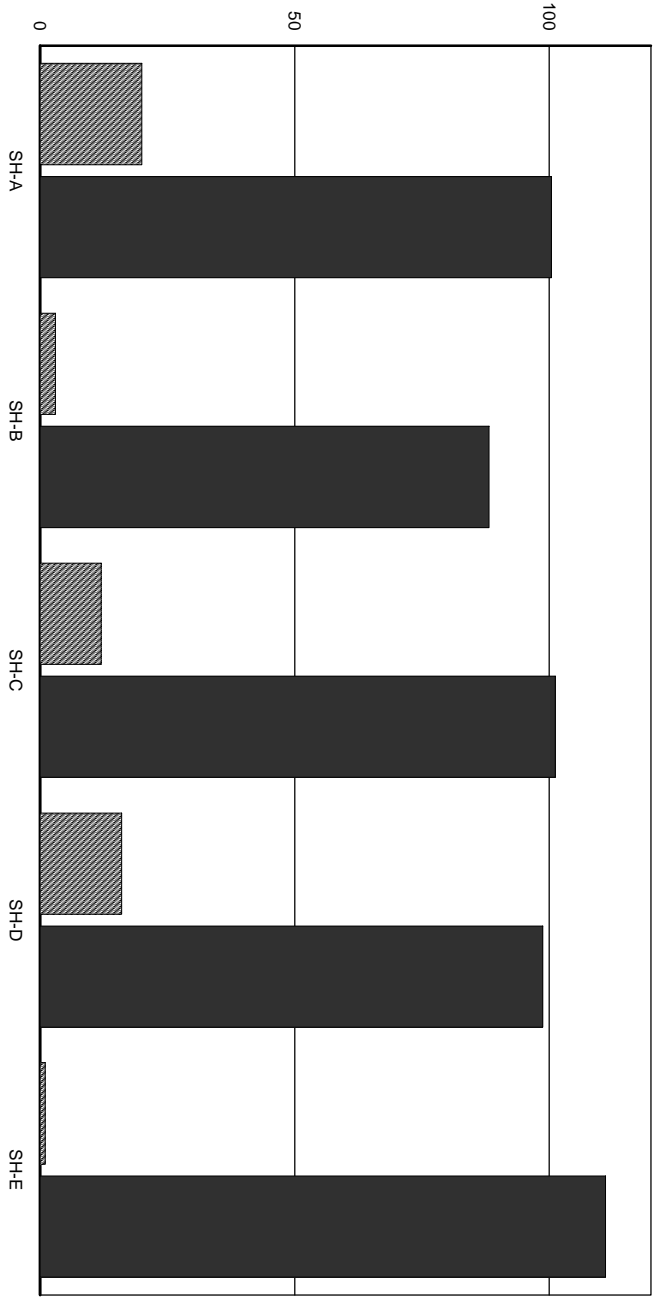


# of Parcels Median A/S x 100

Allenstown:Median A/S Ratio by Effective Area

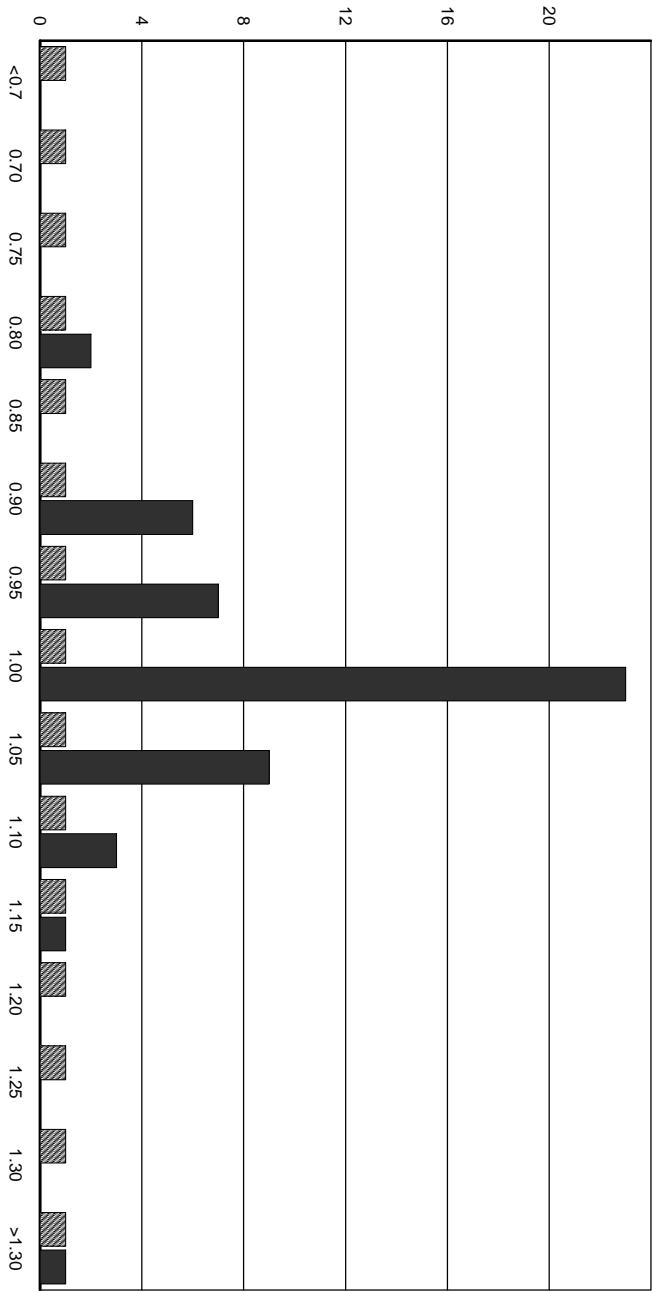


Allenstown:Median A/S Ratio by Story Height

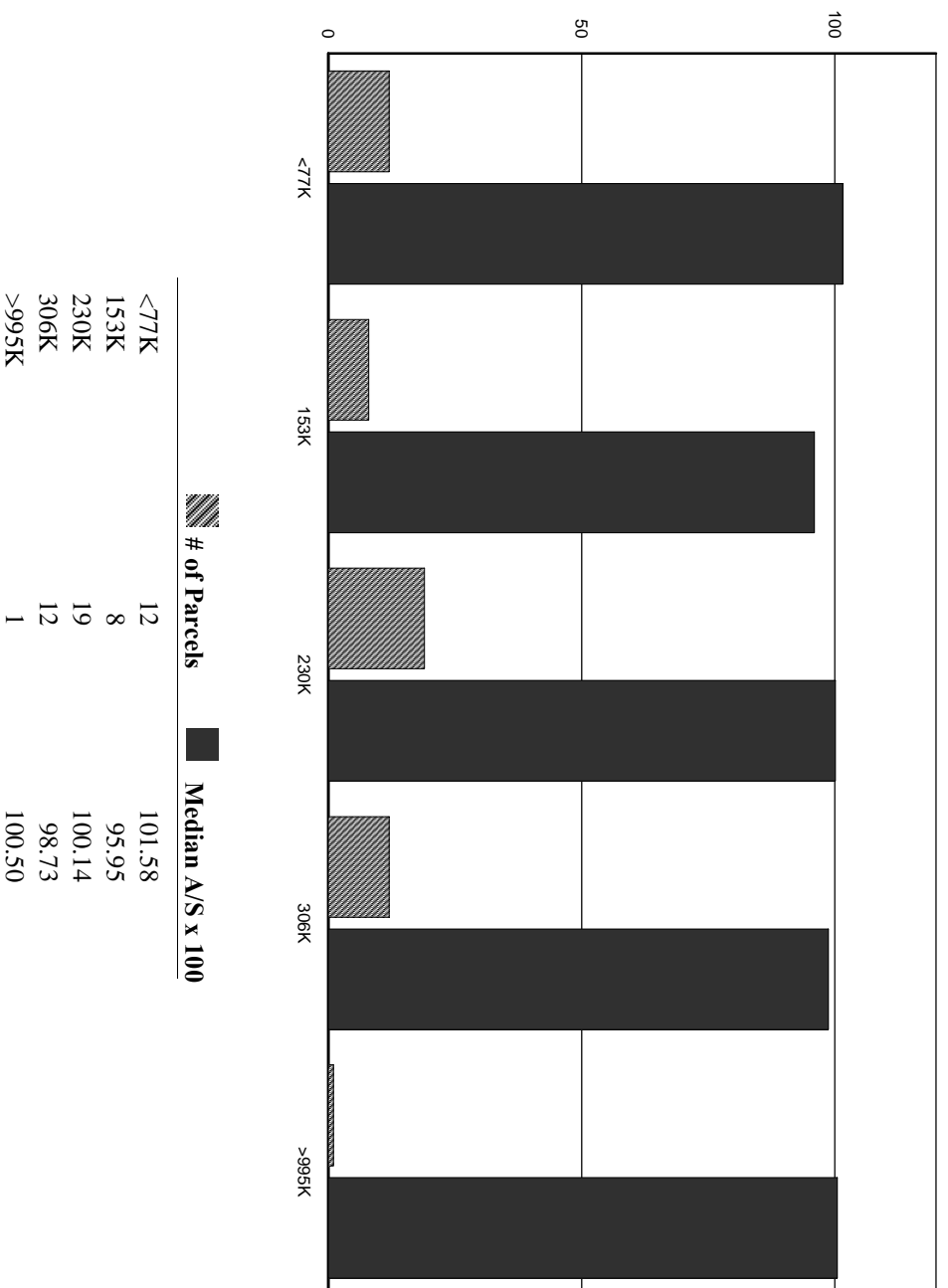


	# of Parcels	Median A/S x 100
SH-A	20	100.47
SH-B	3	88.17
SH-C	12	101.19
SH-D	16	98.73
SH-E	1	111.08

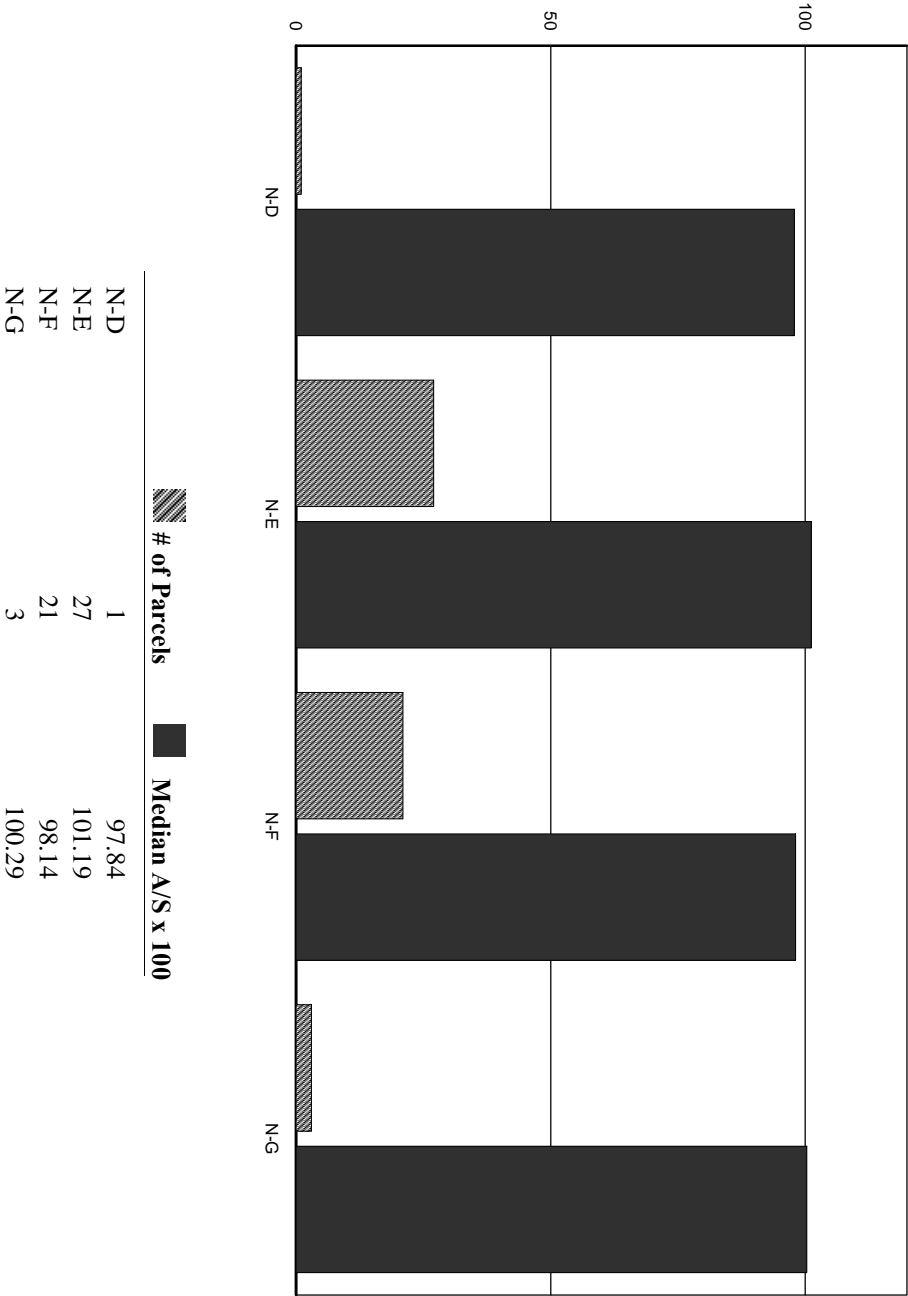
Allenstown: Distribution of Sale Ratios



## Allenstown: Median A/S Ratio by Sale Price

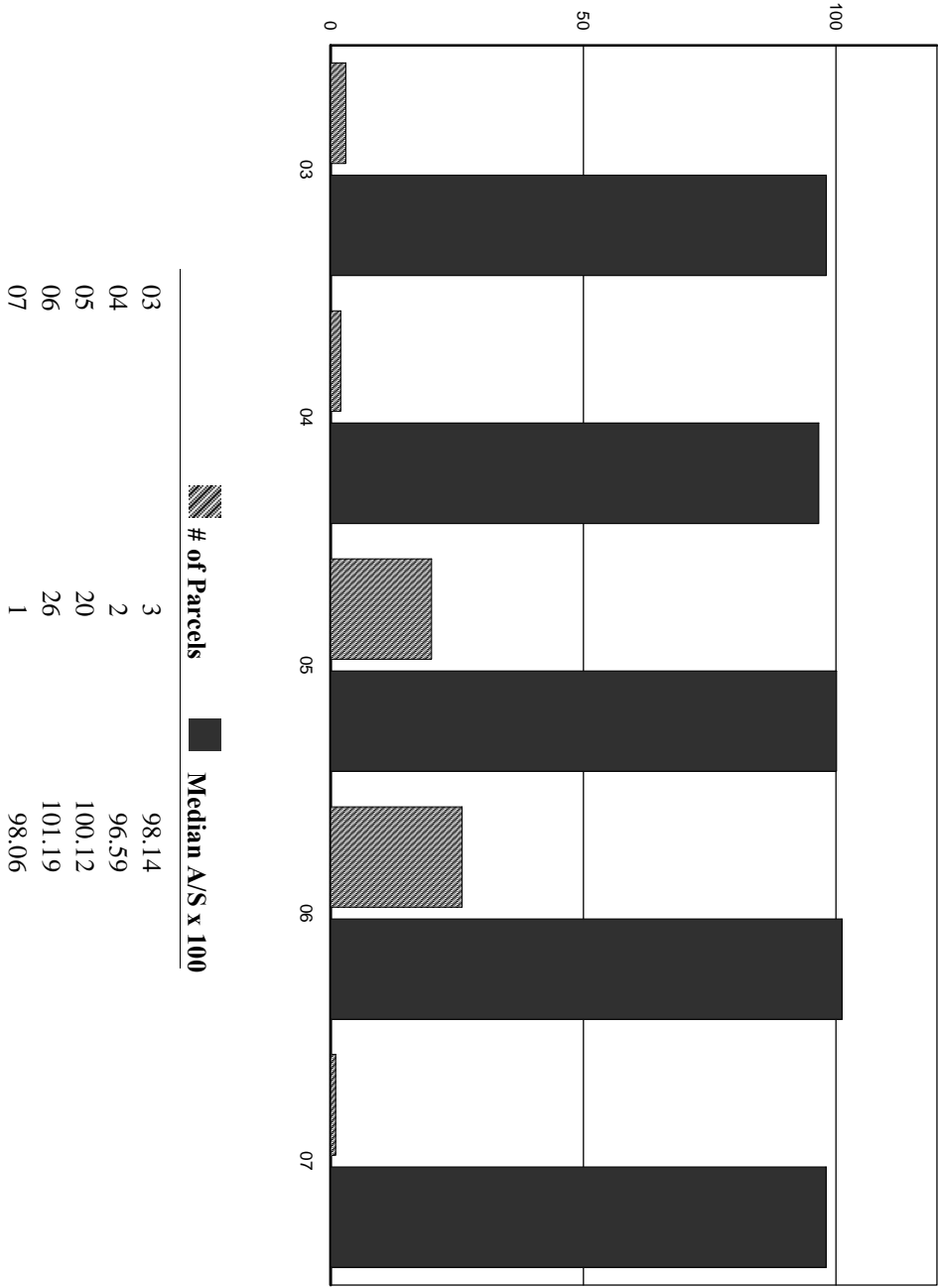


Allenstown:Median A/S Ratio by Neighborhood

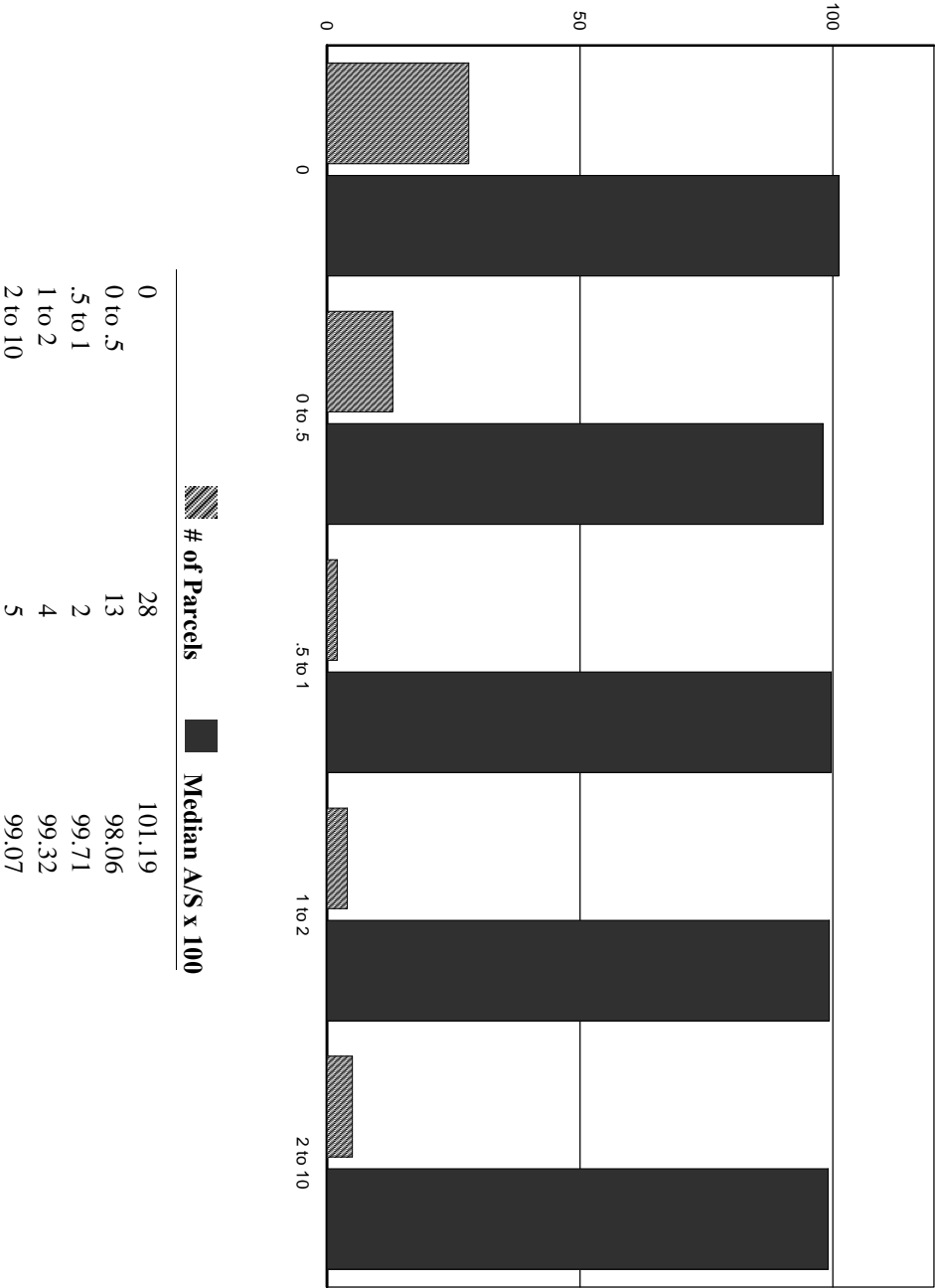




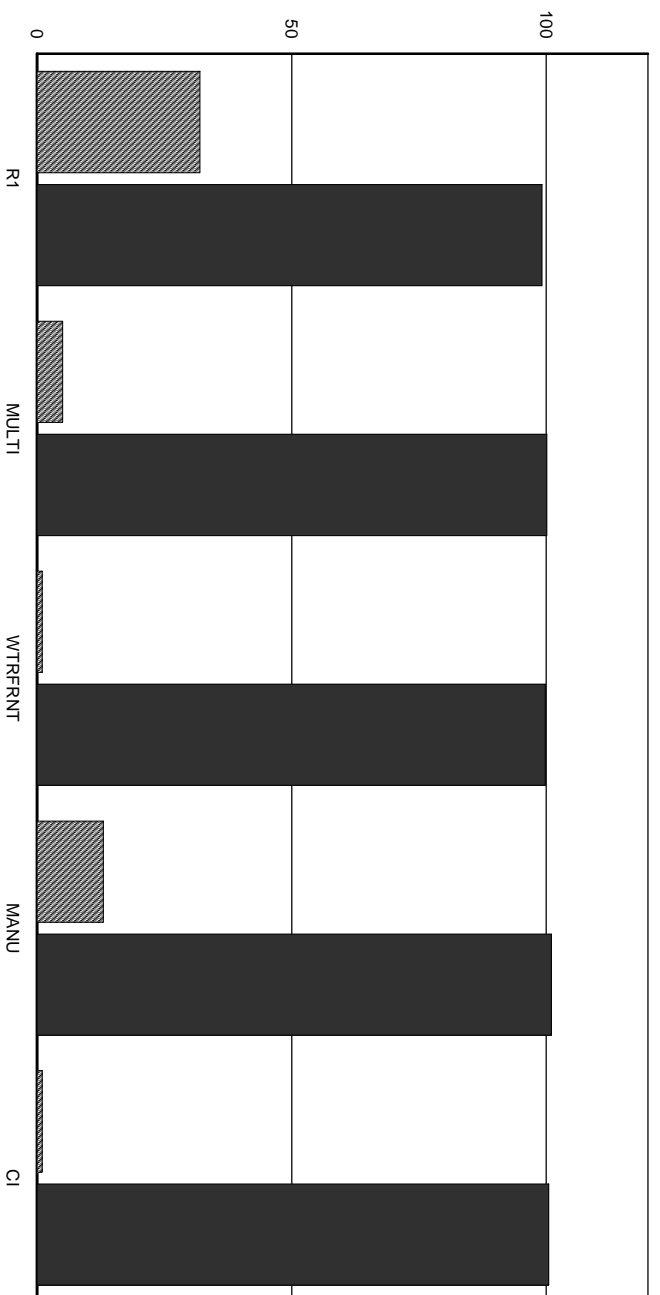
Allenstown: Median A/S Ratio by Zone



Allenstown: Median A/S Ratio by Acreage

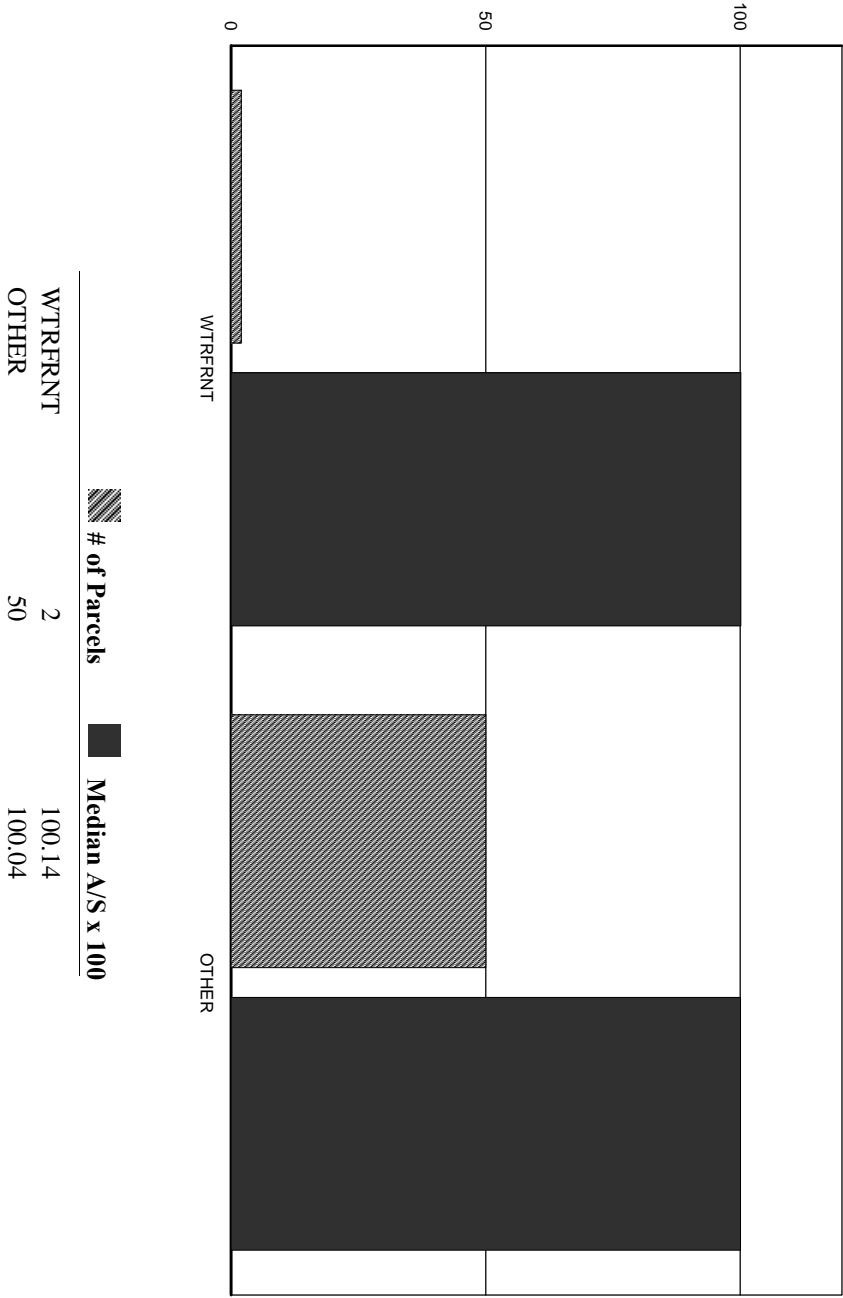


## Allenstown: Median A/S Ratio by Improved Use

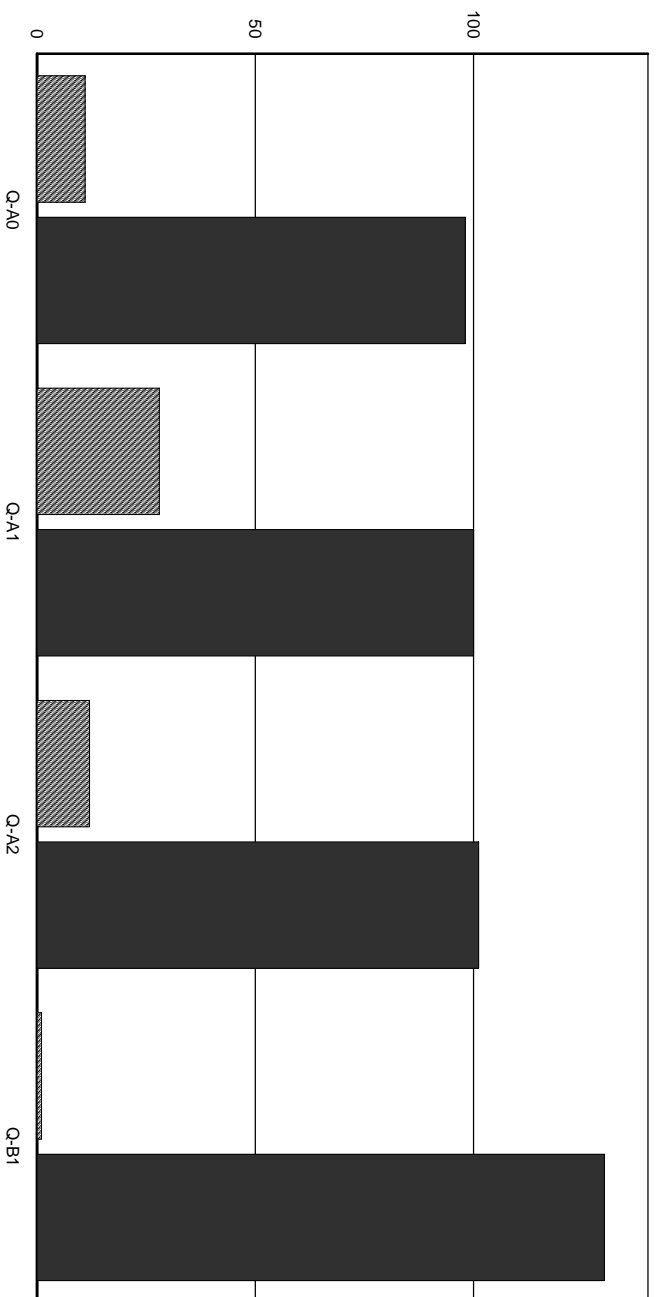


	# of Parcels	Median A/S x 100
R1	32	99.17
MULTI	5	100.14
WTRFRNT	1	99.79
MANU	13	100.99
CI	1	100.50

# Allenstown: Median A/S Ratio for Views/Waterfront/Other



# Allenstown: Median A/S Ratio by Building Quality



	# of Parcels	Median A/S x 100
Q-A0	11	98.14
Q-A1	28	100.04
Q-A2	12	101.19
Q-B1	1	130.03




OWNER INFORMATION			SALES HISTORY					PICTURE						
GISH, MATTHEW T GISH, KIMBERLY A 200 RIVER ROAD  ALLENSTOWN, NH 03275			Date	Book	Page	Type	Price Grantor							
			06/12/2017	3558	1995	Q1	247,200 CHAPUT, CLAIRE A.							
			07/25/2011	3264	1147	U138	79,000 CHAPUT, CLAIRE A.?							
LISTING HISTORY			NOTES											
11/04/15 ERVM 10/29/15 INSP 08/02/11 BL 10/26/07 RS 08/27/07 SH			GRN; BORDERS RTE 28; KIT/LIV/FB/IBED UP=TENANT UPSTAIRS-2 BED/BATH; KIT/LIV; 11/15 DNV1 PER HO; NO RECENT UPDATES; STATES ALL ORIG, 1 FIREPLACE NOT 2, NEEDS NEW LEACHFIELD; NC PER REFUSED TOUR; CORR/ADI XFOBS/EXT DATA; 5/17 4-SALE AP \$239,900; NO ENTRY											
EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR				
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	ALLENSTOWN ASSESSING OFFICE						
GARAGE-1 STY	252	14 x 18	123	30.00	50	4,649	CONC BLK CONST	PARCEL TOTAL TAXABLE VALUE						
CARPORT WOOD	130	13 x 10	183	11.00	60	1,570	SLB/P&B/OPF USE	Year	Building	Features	Land			
SHOP-AVG	260	20 x 13	122	18.00	80	4,568	OH DOORS;SLB	2015	\$ 133,700	\$ 10,500	\$ 64,000			
SHED-WOOD	80	8 x 10	260	10.00	30	624		Parcel Total: \$ 208,200						
LEAN-TO	138	23 x 6	176	4.00	60	583	NEXT TO SHOP	2016	\$ 137,200	\$ 18,400	\$ 64,000			
LEAN-TO	100	20 x 5	220	4.00	100	880	SLB/OPF ATT SHOP	Parcel Total: \$ 219,600						
CARPORT WOOD	576	24 x 24	88	11.00	60	3,345	COMM HT/WD/MTL	2017	\$ 126,300	\$ 22,900	\$ 93,400			
CARPORT METAL	196	14 x 14	142	8.00	30	668	REAR OF LOT	Parcel Total: \$ 242,600						
FIREPLACE 1-STAND	2		100	3,000.00	100	6,000								
22,900														
LAND VALUATION														
Zone: CLI - COMM/LIGHT IND			Minimum Acreage: 1.00		Minimum Frontage: 75		Site: AVERAGE Driveway: PAVED Road: PAVED							
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
2F RES	1,000 ac	84,000	F	110	100	100	100	100 -- LEVEL	100	92,400	0	N	92,400	
2F RES	0,400 ac	x 2,500	X	100				100 -- LEVEL	100	1,000	0	N	1,000	
1,400 ac											93,400			93,400






OWNER INFORMATION		SALES HISTORY					PICTURE	
MOORE, JAMES LAWRENCE ROLFE MOORE, JAMIE ANN 17 FANNY DRIVE  ALLENSTOWN, NH 03275		Date	Book	Page	Type	Price	Grantor	
		11/03/2016	3536	1712	U I 38	1	MOORE, JAMES LAWRENCE	
		10/21/2016	3534	2406	Q I	190,000	LYFORD, DANIEL R.	
		06/30/2008	3074	1426	U I 99	??		
		08/14/2006	2919	0243	Q I	200,000	LYFORD, DANIEL R.?	
LISTING HISTORY		NOTES						
04/28/17 ERVM SALES 11/05/15 ERVM 10/29/15 INSP 07/14/11 BL 05/02/08 RS 08/29/07 SH		WHITE; WOB; LOW & SWAMPY BEHIND HOUSE; NEW KIT CAB; 11/15 DNV PER HO; EARLY 2000S; EXT GOOD COND; PU (2) PATIOS, ENT;4/17 DNV, NO RECENT UPDATES, NC TO EXT;						
EXTRA FEATURES VALUATION								
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
SHED-WOOD	100	10 x 10	220	10,00	75	1,650	FRONT YARD	
PATIO	352	16 x 22	105	7,00	20	517	BACKYARD; CONC	
							2,200	
MUNICIPAL SOFTWARE BY AVITAR								
ALLENSTOWN ASSESSING OFFICE								
PARCEL TOTAL TAXABLE VALUE								
Year	Building	Features	Land					
2015	\$ 101,800	\$ 1,200	\$ 49,600	Parcel Total: \$ 152,600				
2016	\$ 102,400	\$ 1,700	\$ 47,100	Parcel Total: \$ 151,200				
2017	\$ 117,000	\$ 2,200	\$ 66,700	Parcel Total: \$ 185,900				
LAND VALUATION								
Zone: CLI - COMM/LIGHT IND		Minimum Acreage: 1.00	Minimum Frontage: 75		Site: AVERAGE Driveway: PAVED Road: DIRT/GRAVEL			
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond Ad Valorem SPI R Tax Value Notes	
IF RES	0.390 ac	77,962	D 90	100	95	100	100 -- LEVEL 66,700 0 N 66,700 PRIV ROAD	
		0.390 ac						66,700

<b>PICTURE</b>		<b>OWNER</b>		<b>TAXABLE DISTRICTS</b>		<b>BUILDING DETAILS</b>	
		<b>MOORE, JAMES LAWRENCE ROLFE</b> MOORE, JAMIE ANN 17 FANNY DRIVE ALLENSTOWN, NH 03275		<b>District</b>  <b>Percentage</b>		Model: 1.00 STORY RANCH	
						Roof: GABLE OR HIP/ASPHALT	
						Ext: VINYL SIDING	
				Int: DRYWALL			
				Floor: CARPET/LAMINATE			
				Heat: GAS/HOT WATER			
				Bedrooms: 3    Baths: 1.0    Fixtures: 3			
				Extra Kitchens:    Fireplaces:    Generators:			
A/C: No		Quality: A0 AVG					
Com. Wall:		Base Rate: RSA 80.00					
Size Adj: 0.9488		Bldg. Rate: 0.8919					
		Sq. Foot Cost: \$ 71.35					

<b>BUILDING SUB AREA DETAILS</b>			
<b>ID</b>	<b>Description</b>	<b>Area</b>	<b>Adj. Effect.</b>
FFF	FST FLR FIN	1716	1.00 1716
BMU	BSMNT	1140	0.15 171
OPF	OPEN PORCH FIN	588	0.25 147
PAT	PATIO	144	0.10 14
ENT	ENTRY WAY	18	0.10 2
GLA: 1,716		3,606	2,050
<b>2017 BASE YEAR BUILDING VALUATION</b>			
Market Cost New:		\$ 146,268	
Year Built:		1956	
Condition For Age:		GOOD 20 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		20 %	
Building Value:		\$ 117,000	

OWNER INFORMATION				SALES HISTORY				PICTURE	
ROBERGE, KACIE N ROBERGE, JEREMY A 198 GRANITE STREET  ALLENSTOWN, NH 03101				Date	Book	Page	Type	Price Grantor	
				04/03/2017	3551	0783	Q1	230,000 THEEG, SCOTT D.	
				05/11/1989	1789	1145	U199	??	
LISTING HISTORY				NOTES					
05/03/17 ERVM SALES 11/10/15 ERVM 10/29/15 INSP 08/03/11 BL 09/05/07 RS 05/14/03 MS				TAN: 11/15 NOH; PU ENTS; ORIG WINDOWS; EXT AVG COND FOR AGE; ADJ SITE/TOPO;5/17 NOH, NC TO EXT;NOT ON MLS					
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR	
Feature Type				Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes
SHED-WOOD				96	12 x 8	227	10,00	60	1,308
SHED-WOOD				96	12 x 8	227	10,00	60	1,308
LEAN-TO				80	8 x 10	260	4,00	60	499 ATT SHED
LEAN-TO				112	8 x 14	203	4,00	75	682 ATT SHED
FIREPLACE 1-STAND				2		100	3,000.00	100	6,000
				9,800					
				PARCEL TOTAL TAXABLE VALUE					
Year				Building	Features		Land		
2015				\$ 127,300	\$ 3,000		\$ 54,500		
				Parcel Total: \$ 184,800					
2016				\$ 127,600	\$ 3,000		\$ 54,800		
				Parcel Total: \$ 185,400					
2017				\$ 136,700	\$ 9,800		\$ 77,600		
				Parcel Total: \$ 224,100					
LAND VALUATION									
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23			Minimum Frontage: 100		
Land Type				Units	Base Rate	NC Adj	Site	Road	DWway
2F RES				0.210 ac	74,230 F	110	100	100	100
				0.210 ac			95 -- MILD		
							Cond Ad Valorem SPI R Tax Value Notes		
							100 77,600 0 N 77,600		
							77,600		

Picture



Owner

ROBERGE, KACIE N  
ROBERGE, JEREMY A  
198 GRANITE STREET  
ALLENSTOWN, NH 03101

Taxable Districts

District

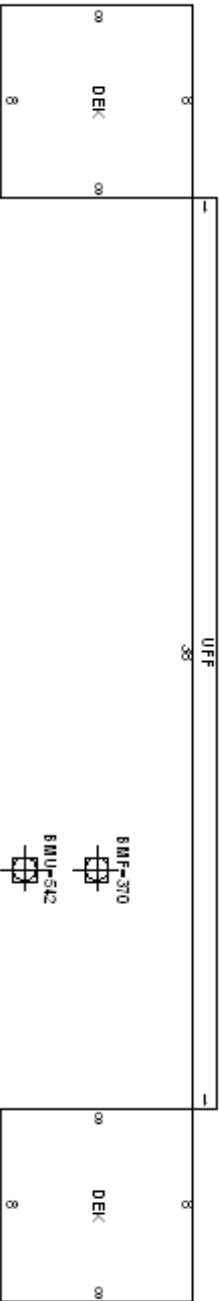
Percentage

Permits

Date	Permit ID	Permit Type	Notes
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Building Details

Model: 2.00 STORY DUPLEX  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: UNSPECIFIED  
Floor: UNSPECIFIED  
Heat: OIL/HOT WATER  
Bedrooms: 4    Baths: 3.0    Fixtures: 12  
Extra Kitchens: 1    Fireplaces:  
A/C: No    Generators:  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 0.9417    Base Rate: RMF 80.00  
Bldg. Rate: 1.0249  
Sq. Foot Cost: \$ 81.99



BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	988	1.00	988
FFF	FST FLR FIN	912	1.00	912
DEK	DECK/ENTRANCE	128	0.10	13
BMU	BSMNT	542	0.15	81
BMF	BSMNT FINISHED	370	0.30	111
ENT	ENTRY WAY	48	0.10	5
GLA:	1,900	2,988		2,110

2017 BASE YEAR BUILDING VALUATION		
Market Cost New:		\$ 172,999
Year Built:		1985
Condition For Age:	AVERAGE	21 %
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		21 %
Building Value:		\$ 136,700


OWNER INFORMATION				SALES HISTORY				PICTURE	
APOSTOLAS, STEPHANIE SUE				Date	Book	Page	Type	Price Grantor	
8 1/2 TOWNHOUSE ROAD				05/31/2017	3557	1422	Q1	110,000 MAHONEY, CARYN	
ALLENSTOWN, NH 03275				06/03/2013	3389	1967	Q1	90,000 BRADSTREET, JONATHAN	
				04/29/2005	2771	0180	U138	130,000 FCDJ INVESTMENTS LLC?	
LISTING HISTORY				NOTES					
11/10/15 ERVM MARKED FOR INSPECTION				NEWER ROOF; END UNIT; 11/15 NOH; NEWER WINS; EXT GOOD FOR AGE;					
10/29/15 INSP TC INT. INSPECT				EST INT SIMILAR; ADJ COND; PU ENT, OPF, SHED-MTL; 6/17 4-SALE AP					
06/11/12 BL NOT AT HOME				\$109,900;					
07/15/11 BL NOT AT HOME									
09/12/07 RS MISC REASON									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
TOWNHOUSE	1	70	10 x 7	100	30,000.00	100	30,000		
SHED-METAL				289	6.00	30	364 EST THIS UNIT		
							30,400		
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2015	\$ 65,400		\$ 30,000		\$ 0		Parcel Total: \$ 95,400		
2016	\$ 68,100		\$ 30,300		\$ 0		Parcel Total: \$ 98,400		
2017	\$ 82,100		\$ 30,400		\$ 0		Parcel Total: \$ 112,500		
LAND VALUATION									
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23		Minimum Frontage: 100		Site:	
Land Type 1F RES				Neighborhood: F		Cond		Ad Valorem SPI R Tax Value Notes	
				0 ac					



OWNER INFORMATION				SALES HISTORY				PICTURE	
MCPHERSON, SARAH				Date	Book	Page	Type	Price Grantor	
22 TOWNHOUSE ROAD				06/19/2017	3559	1468	Q1	120,000 OLSON, ERIC	
ALLENSTOWN, NH 03275				05/19/2005	2777	1742	Q1	132,000 GEORGE, KATE S.?	
				05/05/2003	2497	1927	U199	105,000 WATTS, SANDRA?	
				01/08/2003	2447	1029	Q1	100,000 CORMIER, NICOLE M.?	
LISTING HISTORY				NOTES					
11/10/15 ERVL MARKED FOR INSPECTION				WHITE/BRN; MIDDLE UNIT; ALSO ELECTRIC HEAT; 4/14 NOH; PU DEK, ENTS; 11/15 UPDATED BTH; KITCHEN 2015; QUARTZ CTOPS; NEWER WINS; I&E=GOOD COND FOR AGE; ADJ COND; CORR INT DATA; WELL MAINT; CEDAR SHINGLES; 5/17 4-SALE AP \$120,000;					
10/29/15 INSP JBVM									
04/02/14									
03/22/12 BH NOT AT HOME									
07/25/11 BL INT. INSPECT									
09/12/07 RS MISC REASON									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
TOWNHOUSE	1		100	30,000.00	100	30,000			
							30,000		
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2015	\$ 64,200	\$ 30,000	\$ 0	Parcel Total: \$ 94,200					
2016	\$ 67,500	\$ 30,000	\$ 0	Parcel Total: \$ 97,500					
2017	\$ 83,200	\$ 30,000	\$ 0	Parcel Total: \$ 113,200					
LAND VALUATION									
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23	Minimum Frontage: 100	Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type 1F RES				Neighborhood: F		Cond	Ad Valorem	SPI	R Tax Value Notes
				0 ac					



PICTURE



OWNER

MCPHERSON, SARAH  
22 TOWNHOUSE ROAD  
ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 2.00 STORY TWNHSE CON  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING/CEDAR/REDWD  
Int: DRYWALL  
Floor: CARPET/LAMINATE  
Heat: GAS/EA DUCTED  
Bedrooms: 2    Baths: 1.5    Fixtures: 5  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 1.1700    Base Rate: RCD 80.00  
Bldg. Rate: 1.1985  
Sq. Foot Cost: \$ 95.88

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	480	1.00	480
FFF	FST FLR FIN	480	1.00	480
BMF	BSMNT FINISHED	240	0.30	72
ENT	ENTRY WAY	24	0.10	2
DEK	DECK/ENTRANCE	150	0.10	15
BMU	BSMNT	240	0.15	36
GLA:	960	1,614		1,085


2017 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 104,030  
Year Built: 1968  
Condition For Age: GOOD 18 %  
Physical:  
Functional:  
Economic: CWM 2 %  
Temporary:  
Total Depreciation: 20 %  
Building Value: \$ 83,200



OWNER INFORMATION				SALES HISTORY				PICTURE	
MORGAN, SHEILA				Date	Book	Page	Type	Price	Grantor
15 HERITAGE DRIVE, UNIT #1				10/26/2016	3535	1180	Q1	104,533	PETRASH, TRINA R.
				02/24/2005	2751	0713	Q1	126,000	BOLTON, KARIN L.?
ALLENSTOWN, NH 03275				11/06/2002	2422	0979	Q1	66,000	GILL, GEORGE S.?
LISTING HISTORY				NOTES					
04/28/17 ERVM SALES				GREY:END UNIT 8/15 NOH; PU ENT & OPF; 12/15 UPDATED INT; K&BS=2005;					
12/14/15 JDCL				FLRS=NEWER, LAM FLR IN LR; CORR FIX COUNT; PU INT WALLS & FLRS;					
08/18/15 JDVM				PU BMF=CONC FLR; DNPU BSMT AREA W. NO HEAT AS BMF; AVG TO					
07/12/15 INSP				GOOD COND;4/17 NOH, NC TO EXT;					
10/19/07 RS									
05/13/03 TC				INT. INSPECT					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
HERITAGE	1		100	30,000.00	100	30,000			
							30,000		
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2015	\$ 61,600	\$ 30,000	\$ 0	Parcel Total: \$ 91,600					
2016	\$ 65,300	\$ 30,000	\$ 0	Parcel Total: \$ 95,300					
2017	\$ 75,900	\$ 30,000	\$ 0	Parcel Total: \$ 105,900					
LAND VALUATION									
Zone: R1 - RESIDENTIAL 1	Minimum Acreage: 0.23	Minimum Frontage: 100	Site:	Driveway:	Road:				
Land Type 1F RES	Neighborhood: F	Cond	Ad Valorem	SPI	R	Tax Value	Notes		
0 ac									

PICTURE



OWNER

MORGAN, SHEILA  
15 HERITAGE DRIVE, UNIT #1  
ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
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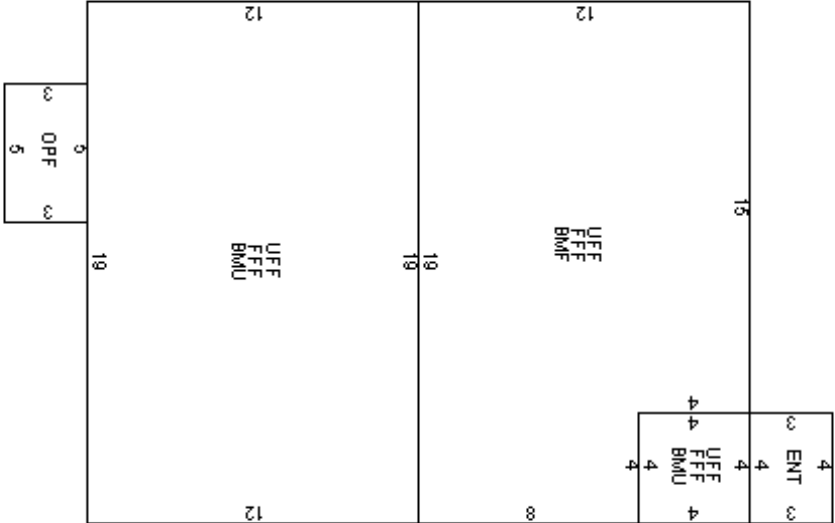
BUILDING DETAILS

Model: 2.00 STORY TWNHSE CON  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: CARPET/LAMINATE  
Heat: ELECTRIC/RAD ELECT  
Bedrooms: 2    Baths: 1.5    Fixtures: 5  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:     
Quality: A1 AVG+10  
Com. Wall:     
Size Adj: 1.2010    Base Rate: RCD 80.00  
Bldg. Rate: 1.1789  
Sq. Foot Cost: \$ 94.32

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
BMU	BSMNT	244	0.15 37
BMF	BSMNT FINISHED	212	0.30 64
ENT	ENTRY WAY	12	0.10 1
UFF	UPPER FLR FIN	456	1.00 456
OPF	OPEN PORCH FIN	15	0.25 4
FFF	FST FLR FIN	456	1.00 456
GLA: 912		1,395	1,018


2017 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 96,018
Year Built:	1974
Condition For Age:	AVERAGE
Physical:	20 %
Functional:	
Economic:	CWE
Temporary:	1 %
Total Depreciation:	21 %
Building Value:	\$ 75,900



OWNER INFORMATION				SALES HISTORY				PICTURE	
SEVIGNY, AARON JAMES SEVIGNY, KATHERINE A 17 HERITAGE DRIVE, UNIT 2  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor
<div>LISTING HISTORY</div> <div>04/28/17    ERMV    SALES 08/18/15    JDVM 07/12/15    INSP    MARKED FOR INSPECTION 10/19/07    RS    MISC REASON 05/13/03    TC    NOT AT HOME</div>				02/10/2017	3546	2320	Q1	115,000	MDR REHAB &
				07/07/2016	3521	2318	U151	39,700	MCCARTHY, SCOTT
				03/30/2005	2760	1882	Q1	135,000	LAPORTA, CHRISTOPHER?
				08/12/2003	2550	0907	Q1	100,000	LEE, JUSTIN M.?
				05/22/2002	2360	0608	Q1	73,000	GARLAND-WESLEY, COURTIN?
				<div>NOTES</div> <div>GREY:INTERIOR UNIT; 10% FUNC. FOR ELEC. HEAT;8/15 DNVINOT A GOOD TIME; INFO @ DR; PU OPF &amp; ENT;4/17 NOH, NEWER WINS, EXT GOOD COND, EST INT SIMILAR/UPDATED;REHABBED 2017, NEW KITCH, FLOORS, PAINT, SS APPLICANCES, REHABBED 2017</div>					
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year		Building		Features		Land			
2015		\$ 59,600		\$ 30,000		\$ 0		Parcel Total: \$ 89,600	
2016		\$ 59,600		\$ 30,000		\$ 0		Parcel Total: \$ 89,600	
2017		\$ 82,200		\$ 30,000		\$ 0		Parcel Total: \$ 112,200	
LAND VALUATION									
Zone: R1 - RESIDENTIAL 1    Minimum Acreage: 0.23    Minimum Frontage: 100				Site:		Driveway:		Road:	
Land Type 1F RES    Neighborhood: F				Cond		Ad Valorem		SPI R    Tax Value    Notes	
0 ac									

PICTURE



OWNER

SEVIGNY, AARON JAMES  
SEVIGNY, KATHERINE A  
17 HERITAGE DRIVE, UNIT 2  
ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

District

Percentage

PERMITS

PERMITS

Date

Permit ID

Permit Type

Notes

BUILDING DETAILS

Model: 2.00 STORY TWNHSE CON  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: CARPET/HARD TILE  
Heat: ELECTRIC/RAD ELECT  
Bedrooms: 2    Baths: 1.5    Fixtures: 5  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:     
Quality: A1 AVG+10  
Com. Wall:     
Size Adj: 1.2136    Base Rate: RCD 80.00  
Bldg. Rate: 1.2172  
Sq. Foot Cost: \$ 97.38

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	456	1.00	456
FFF	FST FLR FIN	456	1.00	456
BMU	BSMNT	456	0.15	68
DEK	DECK/ENTRANCE	80	0.10	8
ENT	ENTRY WAY	12	0.10	1
OPF	OPEN PORCH FIN	15	0.25	4
GLA:	912	1,475		993

2017 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 96,698

Year Built: 1974

Condition For Age: VERY GOOD 13 %

Physical:

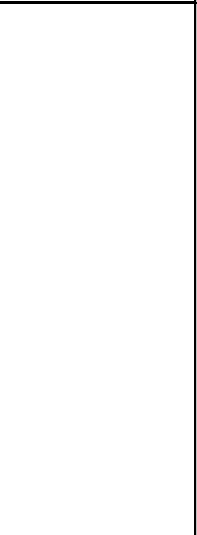
Functional:

Economic: CWI 2 %

Temporary:

Total Depreciation: 15 %

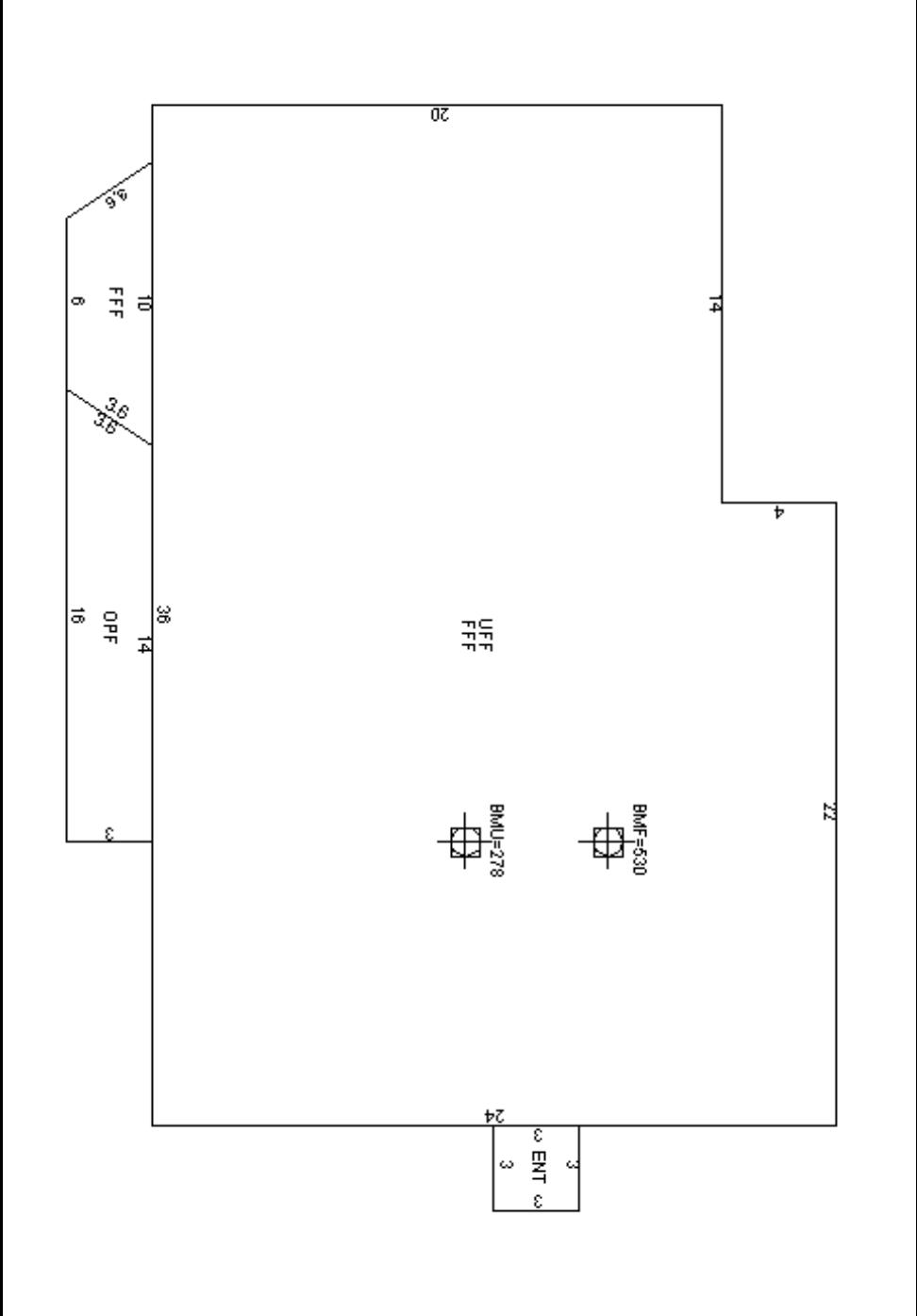
Building Value: \$ 82,200

OWNER INFORMATION				SALES HISTORY				PICTURE																															
HIRSCHELD, MEGAN O				* DateBookPageTypePrice Grantor																																			
HIRSCHELD, ISAAC D				02/21/2017 3547 1405 Q1 235,000 SMITH, RANDY S.																																			
33 RIVER ROAD				07/25/2007 3005 1684 Q1 229,000 FONTAINE, RICHARD G.?																																			
ALLENSTOWN, NH 03275				10/03/2003 2578 1906 Q1 205,000 FLEURY, KEVIN P.?																																			
LISTING HISTORY				NOTES				<div>MUNICIPAL SOFTWARE BY AVITAR</div> <div>ALLENSTOWN ASSESSING OFFICE</div>																															
04/28/17 ERVM SALES				TAN;SHARE DRIVEWAY WITH 29-31 RIVER ROAD;8/15 NOH; DNP U TREE																																			
08/24/15 JDVM				HSE; 4/17 NOH, PU POOL, NC TO EXT/COND;LAMINATE CTOPS W/ ISLAND																																			
07/12/15 INSP MARKED FOR INSPECTION																																							
06/13/12 BH INT. INSPECT																																							
07/29/11 BL NOT AT HOME																																							
10/19/07 RS MISC REASON																																							
EXTRA FEATURES VALUATION								<div>MUNICIPAL SOFTWARE BY AVITAR</div> <div>ALLENSTOWN ASSESSING OFFICE</div>																															
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value					Notes																											
GARAGE-1 STY		840	30 x 28	79	30.00	90	17,917																																
POOL-ABOVE GROUND		408	24 x 17	99	6.00	100	2,424					ROUND/EST																											
							20,300																																
LAND VALUATION								<div>PARCEL TOTAL TAXABLE VALUE</div> <table><tr><th>Year</th><th>Building</th><th>Features</th><th>Land</th></tr><tr><td>2015</td><td>\$ 123,100</td><td>\$ 13,100</td><td>\$ 55,300</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 191,500</td></tr><tr><td>2016</td><td>\$ 123,100</td><td>\$ 13,100</td><td>\$ 55,300</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 191,500</td></tr><tr><td>2017</td><td>\$ 131,800</td><td>\$ 20,300</td><td>\$ 81,200</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 233,300</td></tr></table>				Year	Building	Features	Land	2015	\$ 123,100	\$ 13,100	\$ 55,300				Parcel Total: \$ 191,500	2016	\$ 123,100	\$ 13,100	\$ 55,300				Parcel Total: \$ 191,500	2017	\$ 131,800	\$ 20,300	\$ 81,200				Parcel Total: \$ 233,300
Year	Building	Features	Land																																				
2015	\$ 123,100	\$ 13,100	\$ 55,300																																				
			Parcel Total: \$ 191,500																																				
2016	\$ 123,100	\$ 13,100	\$ 55,300																																				
			Parcel Total: \$ 191,500																																				
2017	\$ 131,800	\$ 20,300	\$ 81,200																																				
			Parcel Total: \$ 233,300																																				
Zone: CLI - COMM/LIGHT IND				Minimum Acreage: 1.00		Minimum Frontage: 75		Site: AVERAGE Driveway: PAVED Road: PAVED																															
Land Type		Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R	Tax Value Notes																												
IF RES		0.720 ac	81,760 F	110	100	100	95 --	MILD	95	81,200	0 N 81,200 SHDW/WET																												
		0.720 ac								81,200																													



OWNER		TAXABLE DISTRICTS	
<b>HIRSCHELD, MEGAN O</b> HIRSCHELD, ISAAC D 33 RIVER ROAD ALLENSTOWN, NH 03275		District	Percentage
		PERMITS	
Date	Permit ID	Permit Type	Notes


BUILDING DETAILS	
Model: 2.00 STORY COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/LAMINATE Heat: OIL/HOT WATER Bedrooms: 3    Baths: 1.5    Fixtures: 5 Extra Kitchens:    Fireplaces: A/C: No    Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 0.9752    Base Rate: RSA 80.00 Bldg. Rate: 0.9989 Sq. Foot Cost: \$ 79.91	



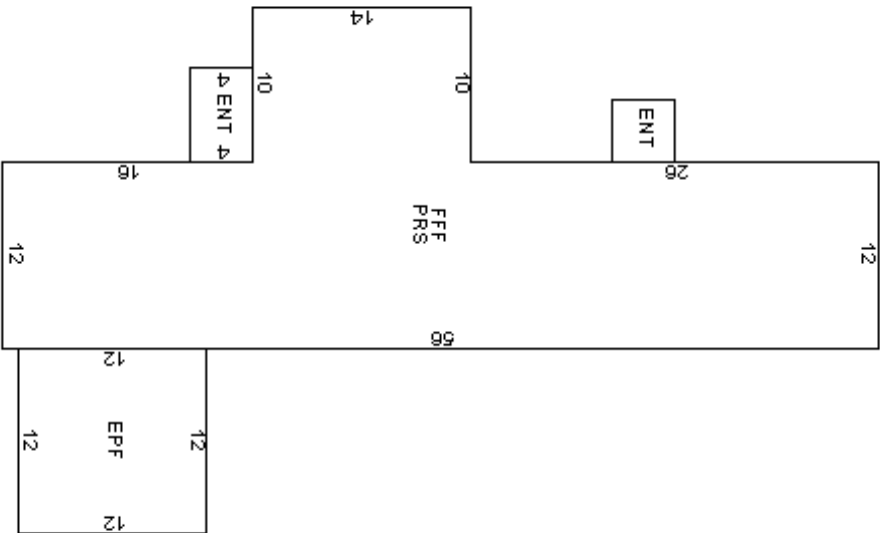
BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
BMU	BSMNT	278	0.15 42
ENT	ENTRY WAY	9	0.10 1
UFF	UPPER FLR FIN	808	1.00 808
FFF	FST FLR FIN	832	1.00 832
BMF	BSMNT FINISHED	530	0.30 159
OPF	OPEN PORCH FIN	45	0.25 11
GLA: 1,640		2,502	1,853
2017 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 148,073	
Year Built:		1995	
Condition For Age:		GOOD 11 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		11 %	
Building Value:		\$ 131,800	

OWNER INFORMATION				SALES HISTORY				ALLENSTOWN PICTURE																											
<b>FISCHER, JOSEPH M.</b>				Date	Book	Page	Type	Price	Grantor																										
18 LANE DRIVE				11/01/2016	3536	0465	Q1	22,533	HANSON, AUDREY A.																										
				01/26/2016	3504	2060	Q1	20,000	HEYES, KAREN L.																										
				07/05/2012	3324	0162	U149	15,533	DEUTCH, BONNIE S.?																										
ALLENSTOWN, NH 03275				07/12/2007	3002	1943	Q1	32,333	GALLANT, ROBERT?																										
LISTING HISTORY				NOTES																															
04/17/17	ERVM	SALES		WHT: HOLIDAY ACRES;2X4 CONST: 09- NEW WINDOWS,DOORS, SIDING;FULL RENOS INT & EXT/FURNACE 98', SIDING-WINDOWS; ROOF 90, KIT 2000 BATH;8/15 NOH;NC TO EXT, 4/17 NOH, PER MLS RENOD HOME, LARGE KITCH W/ ISLAND & BREAKFAST BAR-LAMINATE/WHITE PRESSBD CABS, WELL MAINT, EXPOSED BEAMS FOR DECORATION, INT QUALITY>EXT;																															
08/25/15	ERVM																																		
07/12/15	INSP	MARKED FOR INSPECTION																																	
05/30/13	JBVM	SALES																																	
05/05/09	DI	NOT AT HOME																																	
05/30/05	JP	INT. INSPECT																																	
EXTRA FEATURES VALUATION																																			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes																												
SHED-WOOD	130	10 x 13	183	10.00	65	1,546																													
DECK	120	10 x 12	193	7.00	40	648	PLATFORM																												
SHED-WOOD	96	12 x 8	227	10.00	60	1,308	ATT 10X13																												
HOLIDAY ACRES	1		100	10,000.00	100	10,000																													
						<b>13,500</b>																													
MUNICIPAL SOFTWARE BY AVITAR																																			
<b>ALLENSTOWN ASSESSING OFFICE</b>																																			
PARCEL TOTAL TAXABLE VALUE																																			
Year	Building	Features	Land																																
2015	\$ 12,500	\$ 2,600	\$ 0																																
				Parcel Total: \$ 15,100																															
2016	\$ 12,500	\$ 2,600	\$ 0																																
				Parcel Total: \$ 15,100																															
2017	\$ 15,800	\$ 13,500	\$ 0																																
				Parcel Total: \$ 29,300																															
LAND VALUATION																																			
Zone: OSF - OPN SPACE/FRM				Minimum Acreage: 5.00	Minimum Frontage: 200																														
Land Type 1F RES				Neighborhood: E																															
				Site: AVERAGE Driveway: PAVED Road: PAVED																															
				Tax Value Notes																															
				0 ac																															



PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS
		FISCHER, JOSEPH M.  18 LANE DRIVE  ALLENSTOWN, NH 03275	District	Percentage	Model: 1.00 STORY MOBILE HOM Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: WALL BOARD Floor: CARPET/LINOLEUM OR SIM Heat: OIL/FA DUCTED Bedrooms: 2    Baths: 1.0    Fixtures: 3 Extra Kitchens:    Fireplaces:    Generators: A/C: No Quality: B1 AVG-10 Com. Wall: Size Adj: 1.0425    Base Rate: MHS 34.00 Bldg. Rate: 0.8163 Sq. Foot Cost: \$ 27.75
			PERMITS		
			Date	Permit ID	

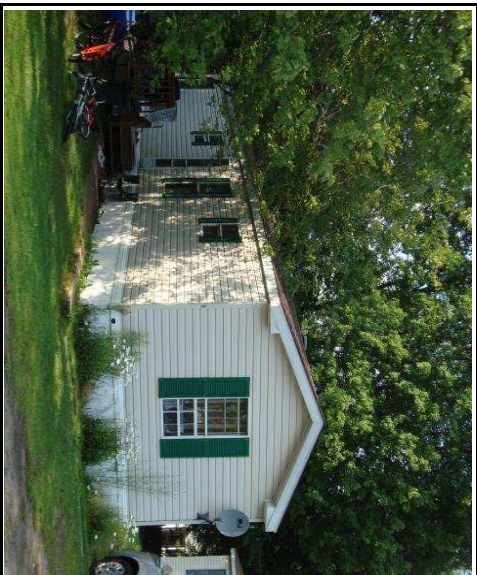
BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	812	1.00      812
PRS	PIERS	812	-0.05      -41
EPF	ENCLOSED	144	0.70      101
ENT	ENTRY WAY	40	0.10      4
<b>GLA: 812</b>		<b>1,808</b>	<b>876</b>



2017 BASE YEAR BUILDING VALUATION	
Market Cost New:	<b>\$ 24,309</b>
Year Built:	<b>1970</b>
Condition For Age:	<b>GOOD      35 %</b>
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	<b>35 %</b>
Building Value:	<b>\$ 15,800</b>



OWNER INFORMATION				SALES HISTORY				PICTURE	
PULTZ, SR., ROGER H.  4 MARILYN DRIVE  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor
				10/03/2016	3532	649	Q1	33,933	S & B MOBILE HOMES
				09/28/2015	3492	2394	U133	4,000	ANZALONE, KATHLEEN A.
				05/27/2011	3256	1904	U122	17,533	STEVENS, GLENN J.?
LISTING HISTORY				NOTES					
03/07/17	ERVM	SALES VER		TAN;HOLIDAY ACRES;2X4 CONST; 9/15 NOH; 3/17 NOH; NC TO EXT;					
09/10/15	ERVM								
07/12/15	INSP	MARKED FOR INSPECTION							
03/22/12	BH								
06/10/05	JP	INT. INSPECT							
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
SHED-WOOD	96	12 x 8	227	10.00	40	872			
HOLIDAY ACRES	1		100	10,000.00	100	10,000			
						10,900			
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2015	\$ 19,800	\$ 600	\$ 0						
				Parcel Total: \$ 20,400					
2016	\$ 19,800	\$ 600	\$ 0						
				Parcel Total: \$ 20,400					
2017	\$ 20,400	\$ 10,900	\$ 0						
				Parcel Total: \$ 31,300					
LAND VALUATION									
Zone: OSF - OPN SPACE/FRM				Minimum Acreage: 5.00	Minimum Frontage: 200	Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type 1F RES				Neighborhood: E	Cond Ad Valorem SPI R Tax Value Notes				
				0 ac					


PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>PULTZ, SR., ROGER H.</b> 4 MARILYN DRIVE ALLENSTOWN, NH 03275		<b>District</b>	<b>Percentage</b>	Model: 1.00 STORY MOBILE HOM Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: WALL BOARD Floor: CARPET Heat: OIL/FA DUCTED Bedrooms: 3      Baths: 2.0      Fixtures: 8 Extra Kitchens:      Fireplaces:      Generators: A/C: No Quality: A0 AVG Com. Wall: Size Adj: 1.0476      Base Rate: MHS 34.00 Bldg. Rate: 0.9638 Sq. Foot Cost: \$ 32.77	
PERMITS		Date	Permit ID	Permit Type	Notes		
		11/03/15	2015000115	ALTER EXISTING STR	PAID CHECK#12976 \$60.00		

BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj. Effect.		
PRS	PIERS	896	-0.05	-45	
FFF	FST FLR FIN	896	1.00	896	
DEK	DECK/ENTRANCE	80	0.10	8	
ENT	ENTRY WAY	36	0.10	4	
GLA:	896	1,908		863	
2017 BASE YEAR BUILDING VALUATION					
Market Cost New:		\$ 28,281			
Year Built:		1996			
Condition For Age:		AVERAGE		28 %	
Physical:					
Functional:					
Economic:					
Temporary:					
Total Depreciation:				28 %	
Building Value:				\$ 20,400	

OWNER INFORMATION				SALES HISTORY				PICTURE	
COVEY, SCOTT W COVEY, CRYSTAL M 34 FERRY STREET FL.2  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor
				05/19/2017	3556	599	Q1	32,200	GUINN FRED B TRUST
				04/27/2005	2769	1981	Q1	39,533	DONAHUE, MARK L.?
LISTING HISTORY				NOTES					
09/29/15	ERV	M		GRY:HOLIDAY ACRES;2X6 CONST;9/15 NOH: PU ENT;5/17 CORR BED/BATH COUNT PER M.L.S/PHOTOS, SHOWS WEAR/DATED/ORIG INT;					
07/12/15	INSP								
05/19/09	DI								
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	ALLENSTOWN ASSESSING OFFICE	
HOLIDAY ACRES	1		100	10,000.00	100	10,000			
10,000									
								PARCEL TOTAL TAXABLE VALUE	
Year	Building	Features	Land						
2015	\$ 23,600	\$ 0	\$ 0	Parcel Total: \$ 23,600					
2016	\$ 23,600	\$ 0	\$ 0	Parcel Total: \$ 23,600					
2017	\$ 22,900	\$ 10,000	\$ 0	Parcel Total: \$ 32,900					
LAND VALUATION									
Zone: OSF - OPN SPACE/FRM				Minimum Acreage: 5.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED	
Land Type 1F RES				Neighborhood: E				Cond Ad Valorem SPI R Tax Value Notes	




OWNER INFORMATION				SALES HISTORY				PICTURE						
CLOUTIER, PHILIP A CLOUTIER, MARY E 26 EMILE DRIVE  ALLENSTOWN, NH 03275-2210				Date	Book	Page	Type	Price	Grantor					
				05/17/2017	3555	2912	Q1	80,000	BLOOM, PAMELA					
				08/01/2014	3450	289	U199	33,000	DARLENE F. HOGAN					
				11/13/2003	2595	1982	U199	55,000	SULLIVAN, JOHN P.?					
LISTING HISTORY				NOTES										
09/29/15    ERMV    MARKED FOR INSPECTION				HOLIDAY ACRES;2X6 CONST;9/15 NEW ROOF & FLRS AFTER 2014 SALE;										
07/12/15    INSP    INT. INSPECT				DNVI PER H.O: 8/14 SALE LONG MARKETING HISTORY/STIGMATIZED;5/17										
05/20/09    DI    NOT AT HOME				PER M.L.S/PHOTOS, INT QUALITY/COND > EXT; UPGRADED KITCH +										
02/01/08    JP				BATHS=A2; MKB										
EXTRA FEATURES VALUATION												MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes							
SHED-WOOD	144	12 x 12	171	10.00	80	1,970		ALLENSTOWN ASSESSING OFFICE						
GAZEBO	154	14 x 11	164	12.00	100	3,031								
HOLIDAY ACRES	1		100	10,000.00	100	10,000								
15,000														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features	Land											
2015	\$ 51,700	\$ 3,800	\$ 0	Parcel Total: \$ 55,500										
2016	\$ 51,700	\$ 3,800	\$ 0	Parcel Total: \$ 55,500										
2017	\$ 58,400	\$ 15,000	\$ 0	Parcel Total: \$ 73,400										
LAND VALUATION												Site: AVERAGE Driveway: PAVED Road: PAVED		
Zone: OSF - OPN SPACE/FRM	Minimum Acreage: 5.00	Minimum Frontage: 200												
Land Type 1F RES	Neighborhood: E	Cond	Ad Valorem	SPI	R	Tax Value	Notes							
0 ac														

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		CLOUTIER, PHILIP A CLOUTIER, MARY E 26 EMILE DRIVE  ALLENSTOWN, NH 03275-2210		District	Percentage	Model: 1.00 STORY DOUBLE-WID Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: WALL BOARD Floor: LAMINATE/CARPET Heat: OIL/FA DUCTED Bedrooms: 3    Baths: 2.0    Fixtures: 6 Extra Kitchens:    Fireplaces: A/C: Yes 100.00 %    Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 1.0950    Base Rate: MHD 39.00 Bldg. Rate: 1.2614 Sq. Foot Cost: \$ 49.20	
				PERMITS			
				Date	Permit ID		

BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj. Effect.		
FFF	FST FLR FIN	1344	1.00	1344	
PRS	PIERS	1344	-0.05	-67	
DEK	DECK/ENTRANCE	140	0.10	14	
GLA:	1,344	2,828		1,291	
2017 BASE YEAR BUILDING VALUATION					
Market Cost New:		\$ 63,517			
Year Built: 1997		1997			
Condition For Age: EXCELLENT		8 %			
Physical:					
Functional:					
Economic:					
Temporary:					
Total Depreciation:		8 %			
Building Value:		\$ 58,400			



PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS
		SARETTE, IRENE C.  21 ROLAND DRIVE  ALLENSTOWN, NH 03275	District	Percentage	Model: 1.00 STORY MOBILE HOM Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: WALL BOARD Floor: CARPET/LINOLEUM OR SIM Heat: GAS/FA DUCTED Bedrooms: 2    Baths: 2.0    Fixtures: 6 Extra Kitchens:    Fireplaces: A/C: Yes 100.00 %    Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 1.0363    Base Rate: MHS 34.00 Bldg. Rate: 1.0715 Sq. Foot Cost: \$ 36.43
			PERMITS		
			Date	Permit ID    Permit Type	

14

FFF

PRS

ENT

12

DEK

14

12

DEK

14

EMILE DRIVE

ROLAND DRIVE


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	924	1.00
PRS	PIERS	924	-0.05
DEK	DECK/ENTRANCE	120	0.10
ENT	ENTRY WAY	16	0.10
GLA:	924	1,984	892

2017 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 32,496
Year Built:	2000
Condition For Age:	AVERAGE 25 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	25 %
Building Value:	\$ 24,400





PICTURE



OWNER

GELINAS, PAUL J & EVELYN  
29 ROLAND DRIVE  
ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

District  
Percentage

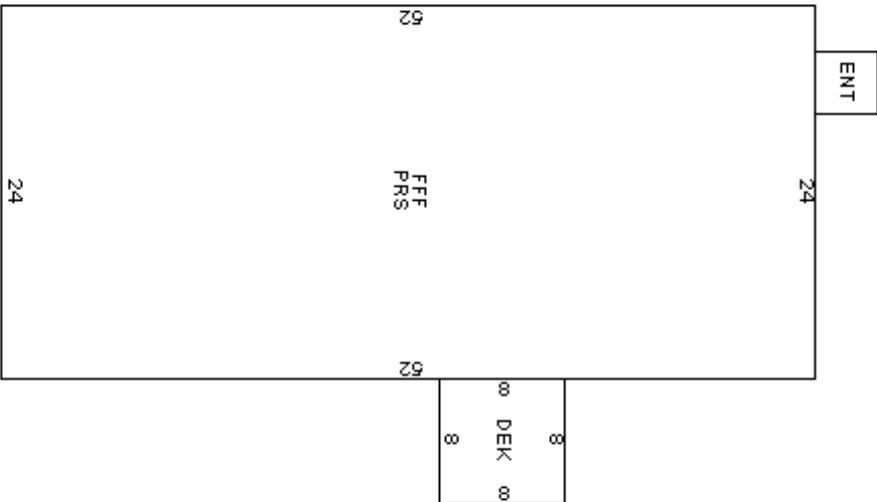
PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS


Model: 1.00 STORY DOUBLE-WID  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: WALL BOARD  
Floor: CARPET/LAMINATE  
Heat: GAS/EA DUCTED  
Bedrooms: 3      Baths: 2.0      Fixtures: 7  
Extra Kitchens:      Fireplaces:      Generators:  
A/C: No  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 1.1271      Base Rate: MHD 39.00  
Bldg. Rate: 1.1406  
Sq. Foot Cost: \$ 44.48

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1248	1.00	1248
PRS	PIERS	1248	-0.05	-62
ENT	ENTRY WAY	16	0.10	2
DEK	DECK/ENTRANCE	64	0.10	6
GLA:	1,248	2,576		1,194



2017 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 53,109
Year Built: 2005	
Condition For Age: AVERAGE	18 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	18 %
Building Value:	\$ 43,500




PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		ACHORN, TIMOTHY W ACHORN, JOAN W 12 ROLAND DRIVE  ALLENSTOWN, NH 03275		District	Percentage	Model: 1.00 STORY DOUBLE-WID Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: WALL BOARD Floor: CARPET Heat: GAS/FA DUCTED Bedrooms: 3    Baths: 2.0    Fixtures: 8 Extra Kitchens:    Fireplaces: A/C: Yes 100.00 %    Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 1.0527    Base Rate: MHD 39.00 Bldg. Rate: 1.1117 Sq. Foot Cost: \$ 43.35	
				PERMITS			
				Date	Permit ID		

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
PRS	PIERS	1512	-0.05
DEK	DECK/ENTRANCE	80	0.10
ENT	ENTRY WAY	16	0.10
FFF	FST FLR FIN	1512	1.00
GLA: 1,512		3,120	1,446

2017 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 62,684	
Year Built:		2000	
Condition For Age:		AVERAGE	
Physical:		20 %	
Functional:			
Economic:			
Temporary:			
Total Depreciation:		20 %	
Building Value:		\$ 50,100	

27	
58	FFF PRS
10	DEK
10	
ENT	
27	


OWNER INFORMATION				SALES HISTORY				PICTURE	
MASTERSON, CATHERINE C. CERULLO, SR., GREGORY J. 10 NEW YORKER DRIVE ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor
<div>LISTING HISTORY</div> <div>04/28/17    ERM    SALES</div> <div>08/28/15    JDVM</div> <div>07/12/15    INSP    MARKED FOR INSPECTION</div> <div>05/21/09    DI    INT. INSPECT</div> <div>06/14/05    JP    NOT AT HOME</div>				10/03/2016	3532	1523	Q1	43,000	FARLEY, LEAH & STEVE
				09/13/2013	3410	675	U199	20,933	WILLEY, JEANNETTE
				08/03/2012	3329	1951	U144		WALL DIANA M INTERVIV?
				05/27/2005	2781	0334	U138		WALL, DIANA M.?
				07/27/2004	2684	0592	Q1	75,000	WALL, DIANA M.?
				<div>NOTES</div> <div>GREY;HOLIDAY ACRES;2X4 CONST;NEWER WINDOWS &amp; SIDING**, BACK ROOF MAY NEED RESHINGLING;8/15 NOH; CORR SIDING, ORIG MH=ALUM SIDING, ADD=VINYL, EXT AVG COND FOR AGE;SOME SKIRTING MISSING;4/17 NOH, PER MLS NEW SUB FLRS, FLOORING, KITCHEN ISLAND, COUNTERS &amp; PAINT</div>					
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
SHED-WOOD		156	13 x 12	163	10,00	100	2,543	FNDTN/BSMNT	
HOLIDAY ACRES		1		100	10,000.00	100	10,000		
							12,500		
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2015	\$ 29,400	\$ 700	\$ 0	Parcel Total: \$ 30,100					
2016	\$ 29,400	\$ 700	\$ 0	Parcel Total: \$ 30,100					
2017	\$ 34,600	\$ 12,500	\$ 0	Parcel Total: \$ 47,100					
LAND VALUATION									
Zone: OSF - OPN SPACE/FRM				Minimum Acreage: 5.00		Minimum Frontage: 200		Site: GOOD Driveway: PAVED Road: PAVED	
Land Type 1F RES				Neighborhood: E		Cond		Ad Valorem SPI R Tax Value Notes	

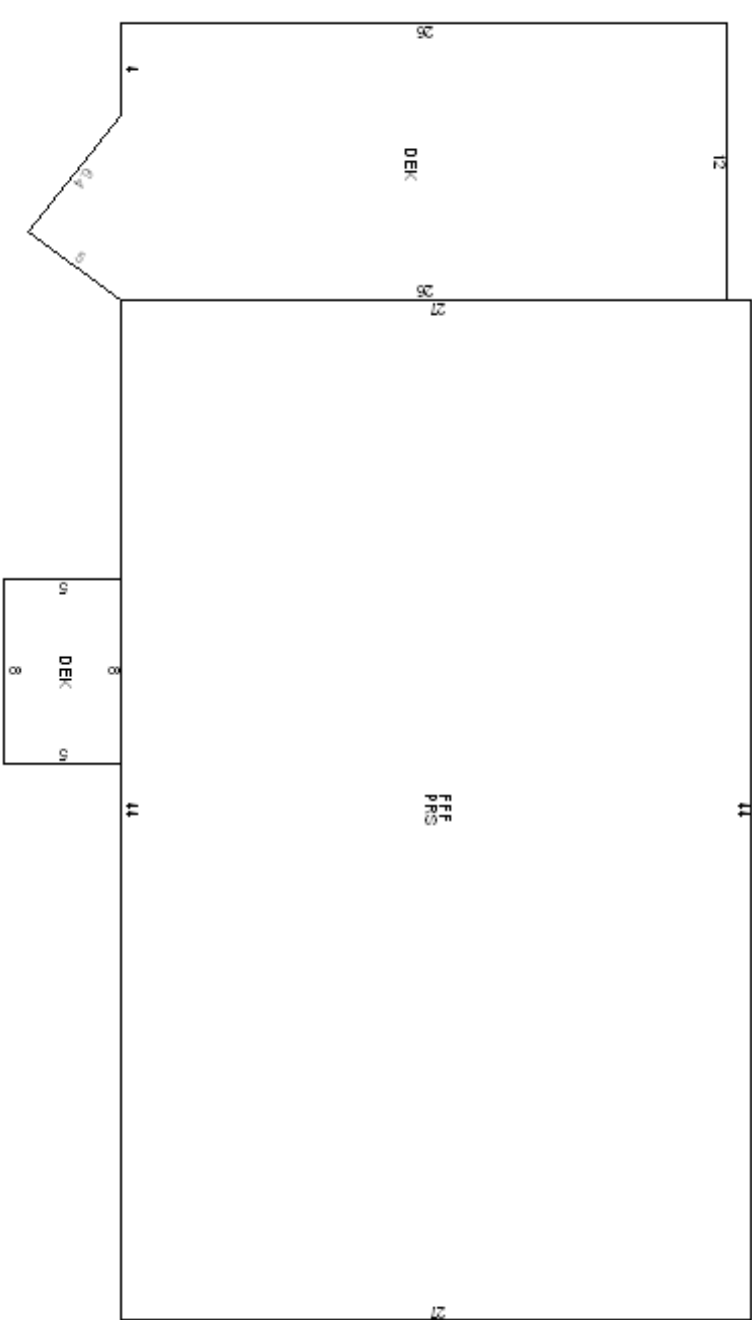
PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		MASTERSON, CATHERINE C. CERULLO, SR., GREGORY J. 10 NEW YORKER DRIVE  ALLENSTOWN, NH 03275	District	Percentage	Model: 1.00 STORY MH W/ ADDS Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING/ALUM SIDING Int: WALL BOARD Floor: CARPET/LAMINATE Heat: GAS/FA DUCTED Bedrooms: 4    Baths: 2.0    Fixtures: 6 Extra Kitchens:    Fireplaces: A/C: No    Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 0.8846    Base Rate: MHS 34.00 Bldg. Rate: 0.8952 Sq. Foot Cost: \$ 30.44	
			PERMITS			
			Date	Permit ID    Permit Type		Notes

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1644	1.00 1644
PRS	PIERS	1644	-0.05 -82
EPF	ENCLOSED	32	0.70 22
STO	STORAGE AREA	27	0.25 7
DEK	DECK/ENTRANCE	341	0.10 34
GLA:	1,644	3,688	1,625
2017 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 49,465	
Year Built:		1980	
Condition For Age:		GOOD	
Physical:		30 %	
Functional:			
Economic:			
Temporary:			
Total Depreciation:		30 %	
Building Value:		\$ 34,600	

OWNER INFORMATION				SALES HISTORY				PICTURE			
BOUCHER, LOUISE  5 NEW YORKER DRIVE  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor		
				04/03/2017	3551	0263	Q1	59,000	LABRANCHE, SONIA		
				01/31/2014	3429	1711	U138		LABRANCHE, BERTRAND J.		
				10/18/2010	3220	441-	U138		LABRANCHE, BERTRAND J?		
				05/16/2006	2892	0504	Q1	69,933	DOW, WILLIAM N.?		
				06/01/2004	2662	1528	Q1	72,933	FOSTER, SUSAN E.?		
LISTING HISTORY				NOTES							
05/01/17    ERYM    SALES				TAN:HOLIDAY ACRES; 8/15 DNYI; MIN INFO; INT HAS BEEN UPDATED;							
08/28/15    JDVM				LAYOUT REMAINS THE SAME; EXT AVG COND FOR AGE; EST INT > EXT;							
07/12/15    INSP    MARKED FOR INSPECTION				ADJ COND; PU DEKS, AC;5/17 NOH, PU 6X12 SHED (AFTER SALE)							
05/21/09    DI    INT. REFUSAL											
MUNICIPAL SOFTWARE BY AVITAR											
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	ALLENSTOWN ASSESSING OFFICE			
SHED-WOOD	96	12 x 8	227	10.00	70	1,525		PARCEL TOTAL TAXABLE VALUE			
SHED-WOOD	72	6 x 12	282	10.00	40	812	ATT 12X8				
HOLIDAY ACRES	1		100	10,000.00	100	10,000					
						12,300					
LAND VALUATION											
Zone: OSF - OPN SPACE/FRM				Minimum Acreage: 5.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type 1F RES				Neighborhood: E		Cond Ad Valorem SPI R		Tax Value Notes			
0 ac											




		<b>OWNER</b>		<b>TAXABLE DISTRICTS</b>		<b>BUILDING DETAILS</b>									
<b>BOUCHER, LOUISE</b> 5 NEW YORKER DRIVE ALLENSTOWN, NH 03275				<b>District</b>	<b>Percentage</b>	Model: 1.00 STORY DOUBLE-WID Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: WALL BOARD Floor: CARPET/LAMINATE Heat: OIL/FA DUCTED Bedrooms: 3    Baths: 2.0    Fixtures: 8 Extra Kitchens:    Fireplaces: A/C: Yes 100.00 %    Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 1.1374    Base Rate: MHD 39.00 Bldg. Rate: 1.2011 Sq. Foot Cost: \$ 46.84									
<table><tr><th>Date</th><th>Permit ID</th><th>Permit Type</th><th>Notes</th></tr><tr><td colspan="4"> </td></tr></table>				Date	Permit ID	Permit Type	Notes								
Date	Permit ID	Permit Type	Notes												

				<table><tr><th>ID</th><th>Description</th><th>Area</th><th>Adj.</th><th>Effect.</th></tr><tr><td>FFF</td><td>FST FLR FIN</td><td>1188</td><td>1.00</td><td>1188</td></tr><tr><td>PRS</td><td>PIERS</td><td>1188</td><td>-0.05</td><td>-59</td></tr><tr><td>DEK</td><td>DECK/ENTRANCE</td><td>368</td><td>0.10</td><td>37</td></tr><tr><td>GLA:</td><td>1,188</td><td>2,744</td><td></td><td>1,166</td></tr></table>				ID	Description	Area	Adj.	Effect.	FFF	FST FLR FIN	1188	1.00	1188	PRS	PIERS	1188	-0.05	-59	DEK	DECK/ENTRANCE	368	0.10	37	GLA:	1,188	2,744		1,166
ID	Description	Area	Adj.	Effect.																												
FFF	FST FLR FIN	1188	1.00	1188																												
PRS	PIERS	1188	-0.05	-59																												
DEK	DECK/ENTRANCE	368	0.10	37																												
GLA:	1,188	2,744		1,166																												
<b>2017 BASE YEAR BUILDING VALUATION</b>																																
Market Cost New: \$ 54,615																																
Year Built: 1998																																
Condition For Age: AVERAGE				22 %																												
Physical:																																
Functional:																																
Economic:																																
Temporary:																																
Total Depreciation:				22 %																												
Building Value:				\$ 42,600																												





PICTURE



OWNER

**CHEBOOK, WILLIAM R**  
CHEBOOK, LINSEY L  
58 SCHOOL STREET  
ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.50 STORY CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: ASBEST SHNGL  
Int: DRYWALL  
Floor: CARPET/HARDWOOD  
Heat: GAS/EA DUCTED  
Bedrooms: 3    Baths: 1.0    Fixtures: 3  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:     
Quality: A0 AVG  
Com. Wall:     
Size Adj: 1.0669    Base Rate: RSA 80.00  
Bldg. Rate: 0.9410  
Sq. Foot Cost: \$ 75.28

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
ATF	ATTIC FINISHED	816	0.25 204
FFF	FST FLR FIN	816	1.00 816
BMU	BSMNT	576	0.15 86
OPF	OPEN PORCH FIN	390	0.25 98
EPF	ENCLOSED	191	0.70 134
DEK	DECK/ENTRANCE	40	0.10 4
BMG	BASEMENT	240	0.20 48
GLA: 1,020		3,069	1,390


2017 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 104,639
Year Built:	1946
Condition For Age:	GOOD
Physical:	21 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	21 %
Building Value:	\$ 82,700

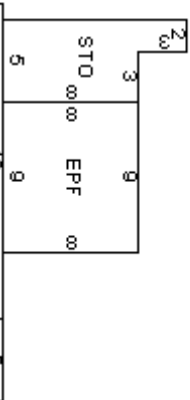
OWNER INFORMATION				SALES HISTORY				PICTURE			
GETTINGS, KARA SAVARD, DAVID 2 DAWN DRIVE  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor		
				12/30/2016			3542	2838	Q1	163,000	SMITH, MICHAEL C.
				03/25/2014			3434	745	Q1	134,933	CHESNULEVICH, ERIC
				12/17/2003			2606	1971	Q1	172,000	RICHARDS, TOM?
				08/18/2003			2553	1150	Q1	135,000	CROWLEY, ALLAN?
LISTING HISTORY				NOTES							
05/03/17 ERVM SALES				WHITE:9/15 DNV1 PER H.O. NO INFO: PU NEW DEK EST B4 4/1: ADJ MEAS ON LNT0, BACK SIDE OF ROOF HAS WORN SHINGLES; EXT GOOD COND FOR AGE:5/17 REFUSED INT, STATES NO RECENT UPDATES, NO FPL:KIT W/ ISLAND & TILE BACKSPLASH							
09/25/15 JDVM											
07/12/15 INSP											
06/10/10 RS											
06/03/10 GP											
05/22/02 BHC INT. INSPECT											
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
LEAN-TO	70	7 x 10	289	4.00	20	162 ATT STO 200					
MUNICIPAL SOFTWARE BY AVITAR											
ALLENSTOWN ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2015	\$ 91,600	\$ 200		\$ 54,400 Parcel Total: \$ 146,200							
2016	\$ 91,600	\$ 200		\$ 54,400 Parcel Total: \$ 146,200							
2017	\$ 95,500	\$ 200		\$ 71,500 Parcel Total: \$ 167,200							
LAND VALUATION											
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23		Minimum Frontage: 100		Site: AVERAGE Driveway: PAVED Road: DIRT/GRAVEL			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes		
1F RES	0.230 ac	75,000	E	100	100	95	100	100 -- LEVEL	100 71,300 0 N 71,300		
1F RES	0.070 ac	x 2,500	X	100			100 -- LEVEL	100	200 0 N 200		
				0.300 ac				71,500 71,500			

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		GETTINGS, KARA SAVARD, DAVID 2 DAWN DRIVE  ALLENSTOWN, NH 03275		District		Model: 1.00 STORY RANCH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/LAMINATE Heat: GAS/HOT WATER Bedrooms: 3    Baths: 1.0    Fixtures: 3 Extra Kitchens:    Fireplaces: A/C: No    Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.0564    Base Rate: RSA 80.00 Bldg. Rate: 0.9930 Sq. Foot Cost: \$ 79.44	
				Percentage			
				PERMITS			
Date	Permit ID	Permit Type	Notes				

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1248	1.00    1248
BMU	BSMNT	832	0.15    125
DEK	DECK/ENTRANCE	396	0.10    40
SLB	SLAB	416	0.00    0
STO	STORAGE AREA	70	0.25    18
GLA: 1,248		2,962	1,431
2017 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 113,679	
Year Built:		1972	
Condition For Age:		GOOD    16 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		16 %	
Building Value:		\$ 95,500	

OWNER INFORMATION		SALES HISTORY					PICTURE
<b>CRUMP, STEVEN D.</b> CRUMP, JENNIFER L. 62 TURNPIKE STREET  ALLENSTOWN, NH 03275		<b>Date</b>	<b>Book</b>	<b>Page</b>	<b>Type</b>	<b>Price Grantor</b>	
		10/24/2016	3534	2554	Q1	162,000 BOUSE, KIMBERLY M.	
		08/16/2010	3208	322	Q1	136,533 WOODLAND RIDGE LLC?	
		04/28/2010	3190	1837	U199	40,467 FEDERAL NATIONAL MORT?	
		06/12/2009	3136	413	U151	109,982 CORNETT, VALERIE?	
<b>LISTING HISTORY</b>		<b>NOTES</b>					
05/03/17	ERVM SALES	9/13 CORRECTED NBHD: TAN-06/14 NOH PU PAT. ENT. FIX ROOF: 5/17 NOH, NC TO EXT;					
06/17/14	JBVM DATA VERT						
02/05/14	INSP MARKED FOR INSPECTION						
09/26/13	LMHC						
06/10/10	RS MISC REASON						
06/07/10	GP NOT AT HOME						
06/17/02	SM INT. INSPECT						
<b>EXTRA FEATURES VALUATION</b>							<b>MUNICIPAL SOFTWARE BY AVITAR</b>
<b>Feature Type</b>	<b>Units</b>	<b>Length x Width</b>	<b>Size Adj</b>	<b>Rate</b>	<b>Cond</b>	<b>Market Value</b>	<b>Notes</b>
SHED-METAL	80	10 x 8	260	6.00	20	250	
PATIO	91	7 x 13	236	7.00	50	752 EST, SHAPE	
							<b>1,000</b>
<b>PARCEL TOTAL TAXABLE VALUE</b>							
<b>Year</b>	<b>Building</b>	<b>Features</b>	<b>Land</b>				
2015	\$ 74,500	\$ 1,000	\$ 45,700				
				Parcel Total: \$ 121,200			
2016	\$ 74,500	\$ 1,000	\$ 45,700				
				Parcel Total: \$ 121,200			
2017	\$ 85,800	\$ 1,000	\$ 71,900				
				Parcel Total: \$ 158,700			
<b>LAND VALUATION</b>							
<b>Zone: R1 - RESIDENTIAL 1</b>				<b>Minimum Acreage: 0.23</b>			
				<b>Minimum Frontage: 100</b>			
<b>Land Type</b>	<b>Units</b>	<b>Base Rate</b>	<b>NC Adj</b>	<b>Site</b>	<b>Road</b>	<b>DWay</b>	<b>Topography</b>
IF RES	0.150 ac	71,923	E	100	100	100	100 -- LEVEL
				<b>Cond</b>			
				<b>Ad Valorem</b>			
				<b>SPI R</b>			
				<b>Tax Value</b>			
				<b>Notes</b>			
				71,900			
				<b>0.150 ac</b>			
				71,900			
				<b>71,900</b>			
<b>Site: AVERAGE</b>							
<b>Driveway: PAVED</b>							
<b>Road: PAVED</b>							

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>CRUMP, STEVEN D.</b> CRUMP, JENNIFER L. 62 TURNPIKE STREET ALLENSTOWN, NH 03275		District		Model: 2.00 STORY OLD STYLE Roof: GABLE OR HIP/ASPHALT Ext: WOOD SHINGLE Int: DRYWALL Floor: CARPET/LAMINATE Heat: OIL/HOT WATER Bedrooms: 3    Baths: 1.0    Fixtures: 3 Extra Kitchens:    Fireplaces: A/C: No    Generators:	
				PERMITS		Quality: A1 AVG+10 Com. Wall:	
				Date	Permit ID    Permit Type    Notes	Size Adj: 1.0917    Base Rate: RSA 80.00 Bldg. Rate: 1.0833 Sq. Foot Cost: \$ 86.66	




BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
UFF	UPPER FLR FIN	304	1.00    304
ENT	ENTRY WAY	15	0.10    2
FFF	FST FLR FIN	768	1.00    768
BMU	BSMNT	768	0.15    115
STO	STORAGE AREA	46	0.25    12
EPF	ENCLOSED	144	0.70    101
GLA: 1,072		2,045	1,302

2017 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 112,831
Year Built:	1922
Condition For Age:	GOOD    24 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	24 %
Building Value:	\$ 85,800



OWNER INFORMATION		SALES HISTORY					PICTURE
SCHOENFELD, ANDREA N SCHOENFELD, JANE E 64 TURNPIKE ST  ALLENSTOWN, NH 03275		Date	Book	Page	Type	Price Grantor	
		05/30/2017	3557	724	Q1	250,000 FOX, JUDITH	
		12/01/2004	2727	0004	Q1	266,533 WANISKI, BENJAMIN J.?	
LISTING HISTORY		NOTES					
03/31/14	JBVL DNV TQF	WHITE; 3/6/06 EXT ORIGINAL WINDOWS, SIDING NEWER ROOF SHINGLES; & STORM WINDOWS; BRICK FNDT; 2 UNITS; 3/14 INFO AND TOUR OF FFF UNIT W/ HO; STATES EA UNIT 3 BEDS; PU CRL PRS & FIX BMU; BMU LOW POSTED, SUMP PUMP; STONE/BRICK/CB FNDTN; DNV TQF UNIT;					
02/05/14	INSP MARKED FOR INSPECTION						
06/10/10	RS MISC REASON						
06/07/10	GP NO ENTRY						
12/23/08	RB INT. INSPECT						
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
GARAGE-2 STY	552	24 x 23	89	36.00	115	20,339	FIN 2ST, NO H2O
SHED-METAL	48	8 x 6	393	6.00	20	226	
						20,600	
PARCEL TOTAL TAXABLE VALUE							
Year	Building	Features					Land
2015	\$ 144,600	\$ 27,700					\$ 54,500
						Parcel Total: \$ 226,800	
2016	\$ 144,600	\$ 27,700					\$ 54,500
						Parcel Total: \$ 226,800	
2017	\$ 163,200	\$ 20,600					\$ 75,500
						Parcel Total: \$ 259,300	
LAND VALUATION							
Zone: R1 - RESIDENTIAL 1		Minimum Acreage: 0.23		Minimum Frontage: 100		Site: AVERAGE Driveway: PAVED Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography
2F RES	0.230 ac	75,000	E	100	100	100	100 -- LEVEL
2F RES	0.200 ac	x 2,500	X	100			100 -- LEVEL
						75,500	
						75,500	

PICTURE



OWNER

SCHOENFELD, ANDREA N  
SCHOENFELD, JANE E  
64 TURNPIKE ST  
ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

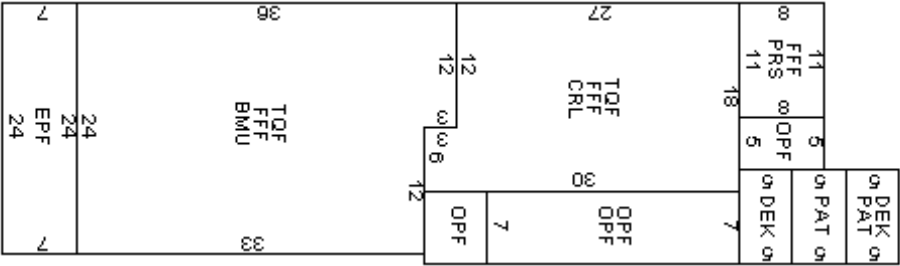
District  
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.75 STORY OLD STYLE  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL/PLASTERED  
Floor: LAMINATE/CARPET  
Heat: OIL/HOT WATER  
Bedrooms: 6    Baths: 2.5    Fixtures: 10  
Extra Kitchens: 1    Fireplaces:  
A/C: No    Generators:  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 0.8818    Base Rate: RSA 80.00  
Bldg. Rate: 0.9696  
Sq. Foot Cost: \$ 77.57



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	1332	0.75	999
FFF	FST FLR FIN	1420	1.00	1420
CRL	CRAWL SPACE	504	0.05	25
PRS	PIERS	88	-0.05	-4
OPF	OPEN PORCH FIN	418	0.25	105
EPF	ENCLOSED	168	0.70	118
DEK	DECK/ENTRANCE	90	0.10	9
PAT	PATIO	90	0.10	9
BMU	BSMNT	828	0.15	124
GLA:	2,419	4,938		2,805

2017 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 217,584
Year Built:	1920
Condition For Age:	GOOD
Physical:	25 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	25 %
Building Value:	\$ 163,200




OWNER INFORMATION				SALES HISTORY				PICTURE	
HART, DENNIS J HART, KIMBERLY A 1 SWIFTWATER DRIVE UNIT #5  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor
				03/31/2017	3550	2950	Q1	95,000	VINCENT, RONALD J.
				02/21/2006	2868	0242	U139		VINCENT, RONALD J.?
LISTING HISTORY				NOTES					
10/28/14 ERCL DATA VERT 06/18/14 JBVM 02/05/14 INSP MARKED FOR INSPECTION 06/04/02 BHC				TAN, END UNIT 06/14 NOH, 10/14 K&B ORIG;NO UPDATES BUT WELL MAINT,PRIM HT=GAS,RINNAI ON FFF, BACKUP ELECTRIC THROUGHOUT					
EXTRA FEATURES VALUATION									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	MUNICIPAL SOFTWARE BY AVITAR  <b>ALLENSTOWN ASSESSING OFFICE</b>
SWIFTWATER CL		1			100	7,500.00	100	7,500	
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2015	\$ 68,300	\$ 5,000	\$ 0	Parcel Total: \$ 73,300					
2016	\$ 68,300	\$ 5,000	\$ 0	Parcel Total: \$ 73,300					
2017	\$ 77,000	\$ 7,500	\$ 0	Parcel Total: \$ 84,500					
LAND VALUATION									
Zone: R1 - RESIDENTIAL 1		Minimum Acreage: 0.23	Minimum Frontage: 100	Site:	Driveway:	Road:			
Land Type 1F RES		Neighborhood: F	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
0 ac									



OWNER INFORMATION				SALES HISTORY				PICTURE	
PERRY, SCOTT I.  7 SWIFTWATER DRIVE UNIT 5  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor
				12/30/2016	3542	2544	Q1	83,000	BOUCHER, JOEY B.
				02/24/2005	2751	0861	Q1	118,000	ROBERTS, JENNIFER A.?
LISTING HISTORY				NOTES					
05/03/17 ERVM SALES 06/18/14 JBVM DATA VERT 02/05/14 INSP MARKED FOR INSPECTION 06/04/02 BHC				TAN, END UNIT; 5/17 NOH, NC TO EXT, ORIG WINS;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	MUNICIPAL SOFTWARE BY AVITAR  ALLENSTOWN ASSESSING OFFICE	
SWIFTWATER CL	1			100	7,500.00	100	7,500		
							7,500		
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2015	\$ 69,800	\$ 5,000	\$ 0						
	Parcel Total: \$ 74,800								
2016	\$ 69,800	\$ 5,000	\$ 0						
	Parcel Total: \$ 74,800								
2017	\$ 77,000	\$ 7,500	\$ 0						
	Parcel Total: \$ 84,500								
LAND VALUATION									
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23		Minimum Frontage: 100		Site:	
Land Type 1F RES				Neighborhood: F		Cond		Ad Valorem SPI R Tax Value Notes	

PICTURE



OWNER

PERRY, SCOTT I.  
7 SWIFTWATER DRIVE UNIT 5  
ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date

Permit ID

Permit Type

Notes

BUILDING DETAILS

Model: 2.00 STORY TWNHSE CON  
Roof: GABLE OR HIP/ASPHALT  
Ext: CEDAR/REDWD  
Int: DRYWALL  
Floor: CARPET  
Heat: GAS/EA NO DUCTS  
Bedrooms: 2 Baths: 1.0 Fixtures: 3  
Extra Kitchens: Fireplaces:  
A/C: No Generators:  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 1.2543 Base Rate: RCD 80.00  
Bldg. Rate: 1.2313  
Sq. Foot Cost: \$ 98.50

18

UFF  
FFF  
SLB

25

25

18

4

UFF  
OPF

4

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	466	1.00	466
FFF	FST FLR FIN	450	1.00	450
SLB	SLAB	450	0.00	0
OPF	OPEN PORCH FIN	16	0.25	4
GLA:	916	1,382		920

2017 BASE YEAR BUILDING VALUATION

Market Cost New:

\$ 90,620

Year Built:

1985

Condition For Age:

GOOD

14 %

Physical:

Functional:

Economic:

Temporary:

CWE

1 %

Total Depreciation:

15 %

Building Value:

\$ 77,000

OWNER INFORMATION				SALES HISTORY				PICTURE		
LYNN, PAUL J				Date	Book	Page	Type	Price Grantor		
9 SWIFTWATER DRIVE, UNIT 2				06/26/2017	3560	1885	Q1	83,000 HAMEL, TRACY L.		
				03/31/2005	2761	1174	Q1	94,933 MALYNOWSKI, JOHN C.?		
				02/22/2005	2750	0845	U137	73,400 PERRY, BETH?		
				12/02/2002	2431	0912	Q1	69,533 MCGOWAN, ARCHIE F.?		
ALLENSTOWN, NH 03275				01/04/2002	2328	1581	Q1	60,000 L'HEUREUX, MARC A.?		
LISTING HISTORY				NOTES						
07/12/17 LMHC DATA VERT 06/18/14 JBVM 02/05/14 INSP MARKED FOR INSPECTION 05/23/97 KJ				OYROKEM NUDDKE YBUT 06/14 NOH UFF HEAT=ELECTRIC;						
EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	ALLENSTOWN ASSESSING OFFICE		
SWIFTWATER CL	1		100	7,500.00	100	7,500				
								PARCEL TOTAL TAXABLE VALUE		
Year Building Features Land										
2015 \$ 58,100 \$ 5,000 \$ 0										
Parcel Total: \$ 63,100										
2016 \$ 58,100 \$ 5,000 \$ 0										
Parcel Total: \$ 63,100										
2017 \$ 59,600 \$ 7,500 \$ 0										
Parcel Total: \$ 67,100										
LAND VALUATION										
Zone: R1 - RESIDENTIAL 1 Minimum Acreage: 0.23 Minimum Frontage: 100				Site:		Driveway: Road:				
Land Type 1F RES Neighborhood: F				Cond		Ad Valorem SPI R Tax Value Notes				
0 ac										




OWNER		TAXABLE DISTRICTS	
LYNN, PAUL J		District	Percentage
9 SWIFTWATER DRIVE, UNIT 2			
ALLENSTOWN, NH 03275			
PERMITS			
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS	
Model: 200 STORY TWNHSE CON	
Roof: GABLE OR HIP/ASPHALT	
Ext: CEDAR/REDWD	
Int: DRYWALL	
Floor: CARPET	
Heat: GAS/FA NO DUCTS	
Bedrooms: 1	Baths: 10
Extra Kitchens:	Fixtures: 5
A/C: No	Fireplaces:
Quality: AI AVG+10	Generators:
Com. Wall:	
Size Adj: 1.4083	Base Rate: RCD 80.00
	Bldg. Rate: 1.3975
	Sq. Foot Cost: \$ 111.80

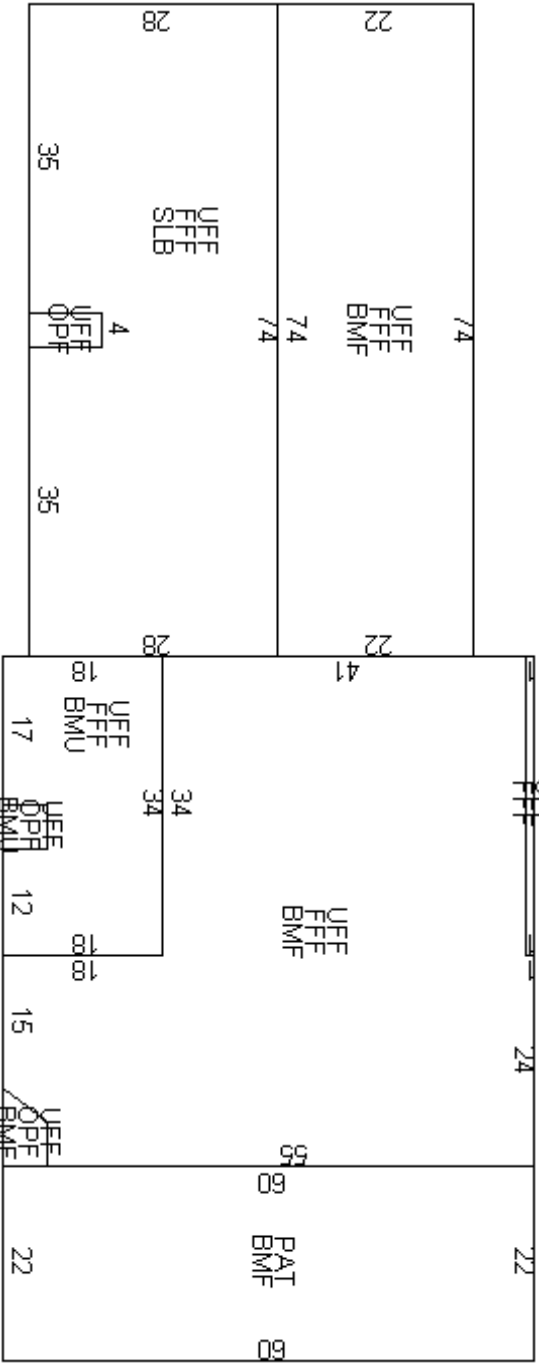
BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
UFF	UPPER FLR FIN	366	1.00
FFF	FST FLR FIN	350	1.00
SLB	SLAB	350	0.00
OPF	OPEN PORCH FIN	16	0.25
GLA:	716	1,082	720

2017 BASE YEAR BUILDING VALUATION		
Market Cost New:		\$ 80,496
Year Built:		1985
Condition For Age:	GOOD	14 %
Physical:		
Functional:		
Economic:	CWM/1 BR	12 %
Temporary:		
Total Depreciation:		26 %
Building Value:		\$ 59,600

OWNER INFORMATION				SALES HISTORY				PICTURE	
SUNSHINE PROPERTIES, LLC				Date	Book	Page	Type	Price Grantor	
28 HUNTER DRIVE				04/21/2017	3553	283	Q1	1,400,000 RIVERBRIDGE	
DERRY, NH 03038				04/25/2014	3437	1476	Q1	1,650,000 SCHAEFER REAL ESTATE	
				05/07/2004	2653	0812	Q1	1,200,000 WINDOE INVESTMENTS LT?	
LISTING HISTORY				NOTES					
07/28/17 LMHC				RIVERSIDE TERRACE APTS-41 UNIT;125 WEEKLY; 24 STORAGE UNITS					
05/17/17 ERCL				RENTED OUT(NOT NECESSARILY TENANTS OF BLDG) T111, WOOD					
05/03/17 ERVM SALES				SHINGLE. CINDER BLOCK.5/17 OWNER NOT AROUND-NO INFO, STARTING					
06/23/14 JBVM				EXTENSIVE RENOS, APTS + EXT BRICK MORTAR BEING REDONE ECT. CK					
02/05/14 INSP				18 FOR COND/CHANGES;5/17 POOR TO FAIR INT CONDITIONS ON 4/1 BUT					
01/13/11 TC				AVERAGE FOR AGE, CORR INT DATA, 41 STUDIO APTS, VIEWED MISC.					
07/02/04 MS				AREAS ONLY, BRICK NEEDS WORK, ROTTED WIN SILLS, INT NEEDS TOTAL					
				REHAB/UPDATES, RENO STARTED AFTER 4/1/17; CK 18; 79-E VALUE					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
PAVING	14,160	1 x 14160	61	3.25	75	21,054 SHAPE			
21,100									
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2015	\$ 693,700	\$ 0	\$ 284,100						
Parcel Total: \$ 977,800									
2016	\$ 693,800	\$ 0	\$ 284,100						
Parcel Total: \$ 977,900									
2017	\$ 702,200	\$ 21,100	\$ 646,900(c)						
Parcel Total: \$ 1,407,000									
(Card Total: \$ 1,370,200)									
LAND VALUATION									
Zone: IND - INDUSTRIAL				Minimum Acreage: 1.00		Minimum Frontage: 75		Site: AVERAGE Driveway: PAVED Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
COM/IND	1,000 ac	84,000	E	100	100	100	95 -- MILD	750	598,500 0 N 598,500 USE/BLDGS
COM/IND	0.050 ac	x 2,500	X	100			95 -- MILD	750	900 0 N 900 USE/BLDGS
COM/IND	1,000 wf	x 100,000	X	100			95 -- MILD	50	47,500 0 N 47,500 WF/XCS
1,050 ac 646,900 646,900									

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>SUNSHINE PROPERTIES, LLC</b>  28 HUNTER DRIVE  DERRY, NH 03038	District	Percentage	Model: 2.00 STORY APARTMENTS Roof: FLAT/RUBBER MEMBRN Ext: BR ON MASONRY/VINYL SIDING Int: WALL BOARD/CONCRETE Floor: CARPET Heat: GAS/HOT WATER Bedrooms: 41 Baths: 41.0 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A1 AVG+10 Com. Wall: MASONRY, 12 FT. Size Adj: 0.7738 Base Rate: CAP 84.00 Bldg. Rate: 0.7678 Sq. Foot Cost: \$ 64.50	
PERMITS		Date	Permit ID	Permit Type	Notes	
		05/09/17	2017000087	ALTER EXISTING STR	Replace fixtures such as tub to	

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
BMU	BSMNT	612	0.15 92
PAT	PATIO	1320	0.10 132
BMF	BSMNT FINISHED	5782	0.30 1735
UFF	UPPER FLR FIN	7180	1.00 7180
FFF	FST FLR FIN	7088	1.00 7088
OPF	OPEN PORCH FIN	92	0.25 23
SLB	SLAB	2040	0.00 0
GLA: 14,268		24,114	16,250

		<b>2017 BASE YEAR BUILDING VALUATION</b>  Market Cost New: \$ 1,048,125 Year Built: 1878 Condition For Age: AVERAGE 33 % Physical: Functional: Economic: Temporary: Total Depreciation: 33 % Building Value: \$ 702,200	



OWNER INFORMATION		SALES HISTORY			ALLENSTOWN PICTURE	
SUNSHINE PROPERTIES, LLC		Date	Book	Page	Type	Price Grantor
28 HUNTER DRIVE						
DERRY, NH 03038						
LISTING HISTORY		NOTES				
06/23/14	JBVM	STORAGE UNITS RENTED OUT - NOT NECESSARILY TENANTS OF BLDG; 24				
02/05/14	INSP	MARKED FOR INSPECTION STORAGE UNITS				
EXTRA FEATURES VALUATION						MUNICIPAL SOFTWARE BY AVITAR
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes
						ALLENSTOWN ASSESSING OFFICE
PARCEL TOTAL TAXABLE VALUE						
Year	Building	Features	Land			
2017	\$ 36,800		\$ 0	Parcel Total: \$ 1,407,000		
(Card Total: \$ 36,800)						
LAND VALUATION						
Zone:	Minimum Acreage:	Minimum Frontage:	Site:	Driveway:	Road:	
Land Type	COM/IND	Neighborhood:	Cond	Ad Valorem	SPI R	Tax Value Notes
0 ac						

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		SUNSHINE PROPERTIES, LLC 28 HUNTER DRIVE DERRY, NH 03038		District	Percentage	Model: 2.00 STORY MINI STG Roof: FLAT/PREFAB METALS Ext: VINYL SIDING/CNCRT OR BLK Int: AVERAGE 4 USE Floor: CONCRETE Heat: NONE/NONE Bedrooms: Baths: Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A0 AVG Com. Wall: WOOD, 8 FT. Size Adj: 1.4692 Base Rate: CMS 32.00 Bldg. Rate: 0.9691 Sq. Foot Cost: \$ 31.01	
				PERMITS			
				Date	Permit ID		
						BUILDING SUB AREA DETAILS	
ID	Description	Area	Adj.	Effect.			
UFF	UPPER FLR FIN	840	1.00	840			
FFF	FST FLR FIN	720	1.00	720			
SLB	SLAB	720	0.00	0			
GLA:	1,560	2,280		1,560			
2017 BASE YEAR BUILDING VALUATION							
Market Cost New:		\$ 48,376					
Year Built:		1960					
Condition For Age:		AVERAGE 24 %					
Physical:							
Functional:							
Economic:							
Temporary:							
Total Depreciation:		24 %					
Building Value:		\$ 36,800					


OWNER INFORMATION				SALES HISTORY				PICTURE						
SEARS, LYND A  17A COTTAGE WAY  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor					
				03/24/2017 3550 0567 Q 1 180,000 SQUARE Z CAPITAL, LLC										
LISTING HISTORY				NOTES										
03/09/17 JBPM 03/23/16 ERYL				TAN; BUILDING #1; TOF MEAS 16'-21"; CAPPED ENDTN ON 4/1; CK17, INCORRECTLY REFERENCED AS 8 COTTAGE WAY, LIMITED COMMON AREA IS THE AREA DIRECTLY IN FRONT OF EACH UNITS DECK AS SHOWN ON PLAN/PARKING SPACE; 3/17 NOH; EXT 100%; EST INT 100%; PU ENT; EST RBF										
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR						
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	ALLENSTOWN ASSESSING OFFICE					
SALLYS SUNCOOK RIVER		1			100	56,000.00	100	56,000						56,000 LOC
								PARCEL TOTAL TAXABLE VALUE						
Year		Building		Features		Land								
2017		\$ 120,100		\$ 56,000		\$ 0								
				Parcel Total:		\$ 176,100								
LAND VALUATION														
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23		Minimum Frontage: 100		Site: AVERAGE Driveway: PAVED Road: PAVED						
Land Type 1F RES				Neighborhood: E		Cond		Ad Valorem SPI		R Tax Value Notes				



OWNER INFORMATION				SALES HISTORY				PICTURE				
TEIXEIRA, NANCY S  17B COTTAGE WAY  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor			
				02/02/2017	3546	564	Q 1	165,000	SQUARE Z CAPITAL, LLC			
LISTING HISTORY				NOTES								
03/09/17    JBPM 03/23/16    ERYL				TAN; BUILDING #1; TOF MEAS 16'-21"; CAPPED ENDTN ON 4/1; CK 17; INCORRECTLY REFERENCED AS 7 COTTAGE WAY; LIMITED COMMON AREA IS THE AREA DIRECTLY IN FRONT OF EACH UNITS DECK AS SHOWN ON PLAN/PARKING SPACE; 3/17 NOH; EST RBF, EXT 100%; EST INT 100%; PU ENT;								
EXTRA FEATURES VALUATION												
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	MUNICIPAL SOFTWARE BY AVITAR  <b>ALLENSTOWN ASSESSING OFFICE</b>			
SALLYS SUNCOOK RIVER		1			100	56,000.00	100	56,000				56,000 LOC
PARCEL TOTAL TAXABLE VALUE												
Year	Building	Features	Land									
2017	\$ 120,100	\$ 56,000	\$ 0									
Parcel Total: \$ 176,100												
LAND VALUATION												
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23				Minimum Frontage: 100				
Land Type 1F RES				Neighborhood: E				Cond Ad Valorem SPI R Tax Value Notes				
				0 ac								



OWNER INFORMATION				SALES HISTORY				PICTURE				
SIMONEAU, TIMOTHY J CRAWFORD, RACHEL E 15A COTTAGE WAY  ALLENSTOWN , NH 03275				Date	Book	Page	Type	Price	Grantor			
				02/06/2017	3546	1511	Q 1	175,000	SQUARE Z CAPITAL, LLC			
LISTING HISTORY				NOTES								
03/09/17 JBPM 03/23/16 ERVL				GRN; BUILDING #2; TOP MEAS 16'-21"; CAPPED FNDTN ON 4/1; CK 17; INCORRECTLY REFERENCED AS 6 COTTAGE WAY; LIMITED COMMON AREA IS THE AREA DIRECTLY IN FRONT OF EACH UNITS DECK AS SHOWN ON PLAN/PARKING SPACE; 3/17 INFO @ DOOR; DNVI HO BUSY; PU RBF, ENT; STATES HSE 100%;								
EXTRA FEATURES VALUATION												
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes				
SALLY SUNCOOK NO VU		1		100	46,000.00	100	46,000					
							46,000					
MUNICIPAL SOFTWARE BY AVITAR												
ALLENSTOWN ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year	Building	Features	Land									
2017	\$ 122,500	\$ 46,000	\$ 0									
Parcel Total: \$ 168,500												
LAND VALUATION												
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23	Minimum Frontage: 100				Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type 1F RES				Neighborhood: E					Cond Ad Valorem SPI R Tax Value Notes			

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS				
		SIMONEAU, TIMOTHY J CRAWFORD, RACHEL E 15A COTTAGE WAY  ALLENSTOWN, NH 03275	District	Percentage	Model: 1.75 STORY CONDO Roof: GABLE OR HIP/STANDING SEAM Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD/LAMINATE Heat: GAS/HOT WATER Bedrooms: 2    Baths: 2.0    Fixtures: Extra Kitchens:    Fireplaces: A/C: No    Generators: Quality: A2 AVG+20 Corn. Wall: Size Adj: 1.1505    Base Rate: RCD 80.00 Bldg. Rate: 1.3665 Sq. Foot Cost: \$ 109.32				
			PERMITS						
			Date	Permit ID	Permit Type	Notes			
				01/12/17	2017000014	ADD TO EXISTING ST	INSTALL DISHWASHER PAI		


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
RBF	RAISED BSMNT	262	0.50      131
ENT	ENTRY WAY	9	0.10      1
BMF	BSMNT FINISHED	240	0.30      72
UFF	UPPER FLR FIN	8	1.00      8
TQF	3/4 STRY FIN	502	0.75      377
FFF	FST FLR FIN	524	1.00      524
OPF	OPEN PORCH FIN	74	0.25      19
GLA:	1,040	1,619	1,132

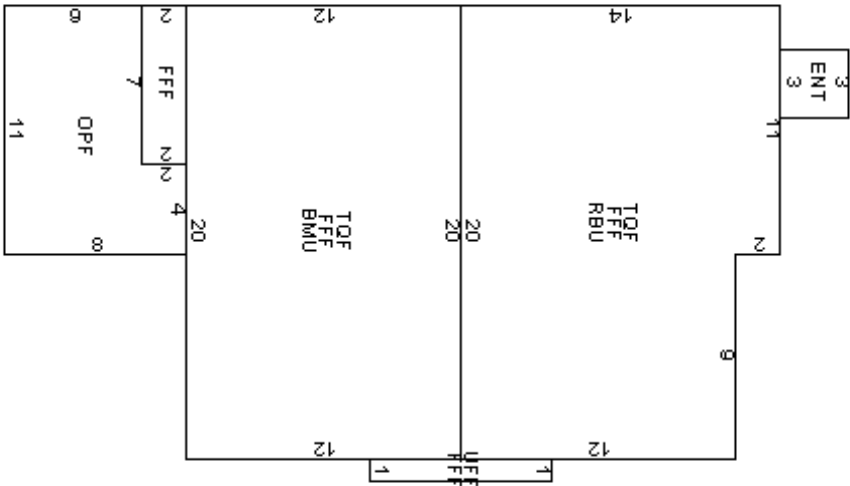
2017 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 123,750	
Year Built:	2016		
Condition For Age:	AVERAGE	1 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		1 %	
Building Value:		\$ 122,500	





PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		MARTELL, KALIE ANN 2004 TRUST TD BANK, N.A. TRUSTEE 143 N. MAIN ST  CONCORD, NH 03301-5046	District	Percentage	Model: 1.75 STORY CONDO Roof: GABLE OR HIP/STANDING SEAM Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARDWOOD Heat: GAS/HOT WATER Bedrooms: 2    Baths: 2.0    Fixtures: Extra Kitchens:    Fireplaces: A/C: No    Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 1.1947    Base Rate: RCD 80.00 Bldg. Rate: 1.4190 Sq. Foot Cost: \$ 113.52	
			PERMITS			
			Date	Permit ID		
		01/12/17	2017000012	ADD TO EXISTING ST	ADD FINISHED BASEMENT	

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
TQF	3/4 STRY FIN	502	0.75      377
FFF	FST FLR FIN	524	1.00      524
RBU	RAISED BSMNT	262	0.25      66
BMU	BSMNT	240	0.15      36
UFF	UPPER FLR FIN	8	1.00      8
OPF	OPEN PORCH FIN	74	0.25      19
ENT	ENTRY WAY	9	0.10      1
GLA:	909	1,619	1,031




2017 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 117,039
Year Built:	2016
Condition For Age:	AVERAGE
Physical:	1 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	1 %
Building Value:	\$ 115,900

OWNER INFORMATION				SALES HISTORY				PICTURE	
LIZOTTE, KEVIN R  13A COTTAGE WAY  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor
				03/15/2017 3549 1055 Q 1 160,000 SQUARE Z CAPITAL, LLC					
LISTING HISTORY				NOTES					
03/09/17 JBPM 03/23/16 ERVL				WHT: BUILDING #3 TOF MEAS 16-21'; NEEDS SIDING TO BE WEATHERTIGHT; CK 17; INCORRECTLY REFERENCED AS 4 COTTAGE WAY; LIMITED COMMON AREA IS THE AREA DIRECTLY IN FRONT OF EACH UNITS DECK AS SHOWN ON PLAN/PARKING SPACE; 3/17 NOH; EST HSE 100%; PU ENT;					
EXTRA FEATURES VALUATION									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
SALLY SUNCOOK NO VU		1			100	46,000.00	100	46,000	
								46,000	
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2017	\$ 115,900	\$ 46,000	\$ 0						
				Parcel Total: \$ 161,900					
LAND VALUATION									
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23		Minimum Frontage: 100		Site: AVERAGE Driveway: PAVED Road: PAVED	
Land Type 1F RES				Neighborhood: E		Cond		Ad Valorem SPI R Tax Value Notes	
				0 ac					

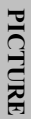


OWNER INFORMATION				SALES HISTORY				PICTURE																		
TURCHETTI, KENNETH TURCHETTI, KENNETH JAMES 4636 ROUNDVIEW COURT 38 BIRCHTREE DRIVE, JOHNSTON, RI 02919 LAND OLAKES, FL 34639				Date	Book	Page	Type	Price	Grantor																	
				02/01/2017	3546	245	Q 1	155,000	SQUARE Z CAPITAL, LLC																	
LISTING HISTORY				NOTES																						
03/09/17 JBPM 03/23/16 ERVL				WHT; BUILDING #3; TOF MEAS 16'-21"; NEEDS SIDING TO BE WEATHERTIGHT; CK 17; INCORRECTLY REFERENCED AS 3 COTTAGE WAY; LIMITED COMMON AREA IS THE AREA DIRECTLY IN FRONT OF EACH UNITS DECK AS SHOWN ON PLAN/PARKING SPACE; 3/17 NOH; EST HSE 100%; PU ENT;																						
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR																		
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	<div>ALLENSTOWN ASSESSING OFFICE</div> <div>PARCEL TOTAL TAXABLE VALUE</div> <table><tr><td>Year</td><td>Building</td><td>Features</td><td>Land</td></tr><tr><td>2017</td><td>\$ 115,800</td><td>\$ 46,000</td><td>\$ 0</td></tr><tr><td colspan="4">Parcel Total: \$ 161,800</td></tr></table>					Year	Building	Features	Land	2017	\$ 115,800	\$ 46,000	\$ 0	Parcel Total: \$ 161,800					
Year	Building	Features	Land																							
2017	\$ 115,800	\$ 46,000	\$ 0																							
Parcel Total: \$ 161,800																										
SALLY SUNCOOK NO VU	1			100	46,000.00	100	46,000																			
LAND VALUATION																										
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23									Minimum Frontage: 100													
Land Type 1F RES				Neighborhood: E									Cond Ad Valorem SPI R Tax Value Notes													
													0 ac													

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		TURCHETTI, KENNETH TURCHETTI, KENNETH JAMES 4636 ROUNDVIEW COURT 38 BIRCHTREE DRIVE, JOHNSTON, RI 02919 LAND OLAKES, FL 34639	District	Percentage	Model: 1.75 STORY CONDO Roof: GABLE OR HIP/STANDING SEAM Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARDWOOD Heat: GAS/HOT WATER Bedrooms: 2      Baths: 2.0      Fixtures: Extra Kitchens:      Fireplaces: A/C: No      Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 1.1951      Base Rate: RCD 80.00 Bldg. Rate: 1.4195 Sq. Foot Cost: \$ 113.56	
			PERMITS			
			Date	Permit ID      Permit Type      Notes		

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
OPF	OPEN PORCH FIN	74	0.25      19
TQF	3/4 STRY FIN	502	0.75      377
FFF	FST FLR FIN	524	1.00      524
RBU	RAISED BSMNT	262	0.25      66
BMU	BSMNT	240	0.15      36
UFF	UPPER FLR FIN	8	1.00      8
GLA:	909	1,610	1,030
2017 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 116,967	
Year Built:		2016	
Condition For Age:		AVERAGE      1 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		1 %	
Building Value:		\$ 115,800	

OWNER INFORMATION				SALES HISTORY				PICTURE													
CASE, JARED M  11A COTTAGE WAY  ALLENSTOWN, NH 03275				<div>DateBookPageTypePrice Grantor</div> <div>06/13/201735582694Q I160,000 SQUARE Z CAPITAL, LLC</div>																	
LISTING HISTORY				NOTES																	
03/09/17JBPM 03/23/16ERVL				GRY; BUILDING #4; TOF MEAS 16'-21; NEEDS SIDING TO BE WEATHER TIGHT; INCORRECTLY REFERENCED AS 2 COTTAGE WAY; LIMITED COMMON AREA IS THE AREA DIRECTLY IN FRONT OF EACH UNITS DECK AS SHOWN ON PLAN/PARKING SPACE; 3/17 NOH; EST HSE 100%; PU ENT;																	
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR													
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	<div>ALLENSTOWN ASSESSING OFFICE</div> <div>PARCEL TOTAL TAXABLE VALUE</div> <table><tr><td>Year</td><td>Building</td><td>Features</td><td>Land</td></tr><tr><td>2017</td><td>\$ 115,900</td><td>\$ 46,000</td><td>\$ 0</td></tr><tr><td colspan="4">Parcel Total: \$ 161,900</td></tr></table>	Year	Building	Features	Land	2017	\$ 115,900	\$ 46,000	\$ 0	Parcel Total: \$ 161,900			
Year	Building	Features	Land																		
2017	\$ 115,900	\$ 46,000	\$ 0																		
Parcel Total: \$ 161,900																					
SALLY SUNCOOK NO VU		1		100	46,000.00	100	46,000														
LAND VALUATION																					
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23		Minimum Frontage: 100		Site: AVERAGE Driveway: PAVED Road: PAVED													
Land Type 1F RES				Neighborhood: E		Cond Ad Valorem SPI R		Tax Value Notes													

**OWNER**

**CASE, JARED M**

11A COTTAGE WAY

ALLENSTOWN, NH 03275

## TAXABLE DISTRICTS

**District**

Percentage

## BUILDING DETAILS

Model: 1.75 STORY CONDO

**Roof: GABLE OR HIP/STANDING SEAM**

**Ext: VINYL SIDING**

**Int: DRYWALL**

**Floor: CARPET/HARDWOOD**

Heat: GAS/HOT WATER

Bedrooms: **2** Baths: **2.0** Fixtures:

Extra Kitchens:      Fireplaces:

A/C: <b>N0</b>	Generators:
----------------	-------------

Quality: **A2 AVG+20**

Com. Wall:

Size Adj: **1.1947**      Base Rate: **RCD 80.00**Bldg. Rate: **1.4190**

**Sq. Foot Cost: \$ 113.52**

## BUILDING SUB AREA DETAILS

ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	524	1.00
UFF	UPPER FLR FIN	8	1.00
RBU	RAISED BSMNT	262	0.25
OPF	OPEN PORCH FIN	74	0.25
TQF	3/4 STRY FIN	502	0.75
BMU	BSMNT	240	0.15
ENT	ENTRY WAY	9	0.10
GLA:	909	1,619	1.031

## 2017 BASE YEAR BUILDING VALUATION

**Market Cost New: \$ 117,039**

**Year Built:** 2016

Condition For Age: **AVERAGE 1 %**

Physical:

**Functional:**

**Economic:**

Temporary:


Total Depreciation: **1%**

**Building Value:** **\$ 115,900**

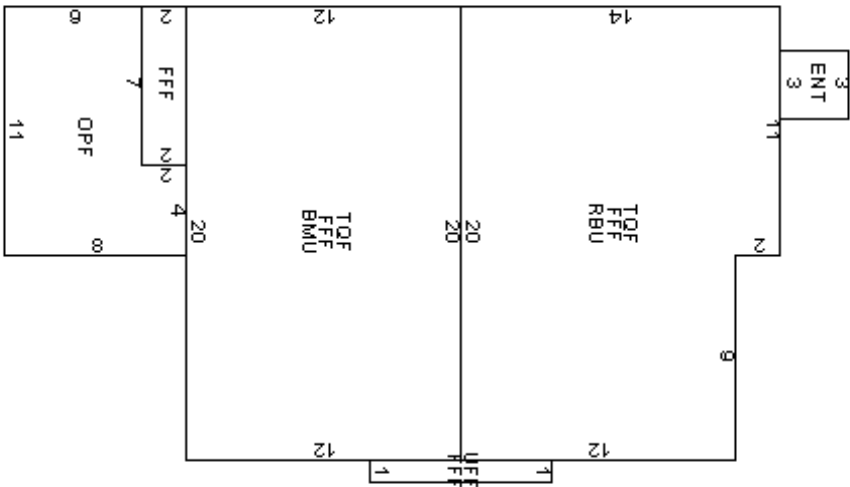





OWNER INFORMATION				SALES HISTORY				PICTURE			
BRYANT, PATTI J LIVING TRUST BRYANT, PATTI J TRUSTEE 11B COTTAGE WAY  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor		
				03/16/2017	3549	1210	Q 1	155,000	SQUARE Z CAPITAL, LLC		
LISTING HISTORY				NOTES							
03/09/17    JBPL 03/23/16    ERVL				GRY; BUILDING #4; TOP MEAS 16'-21"; NEEDS SIDING TO BE WEATHERTIGHT; CK 17; INCORRECTLY REFERENCED AS 1 COTTAGE WAY; LIMITED COMMON AREA IS THE AREA DIRECTLY IN FRONT OF EACH UNITS DECK AS SHOWN ON PLAN/PARKING SPACE; 3/17 2ND BDRM VY SM; HSE 100%; HW/GRANITE KIT; FIX FLRS;							
EXTRA FEATURES VALUATION											
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	MUNICIPAL SOFTWARE BY AVITAR  ALLENSTOWN ASSESSING OFFICE		
SALLY SUNCOOK NO VU		1		100	46,000.00	100	46,000				
							46,000				
LAND VALUATION											
Zone: R1 - RESIDENTIAL 1    Minimum Acreage: 0.23    Minimum Frontage: 100				Site: AVERAGE Driveway: PAVED    Road: PAVED							
Land Type 1F RES    Neighborhood: E				Cond    Ad Valorem    SPI    R    Tax Value    Notes							
0 ac											

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>BRYANT, PATTI J LIVING TRUST</b> BRYANT, PATTI J TRUSTEE 11B COTTAGE WAY ALLENSTOWN, NH 03275		<b>District</b>	<b>Percentage</b>	Model: 1.75 STORY CONDO Roof: GABLE OR HIP/STANDING SEAM Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARDWOOD Heat: GAS/HOT WATER Bedrooms: 2      Baths: 2.0      Fixtures: Extra Kitchens:      Fireplaces: A/C: No      Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 1.1947      Base Rate: RCD 80.00 Bldg. Rate: 1.4190 Sq. Foot Cost: \$ 113.52	
PERMITS		Date	Permit ID	Permit Type	Notes		
		01/12/17	2017000013	ADD TO EXISTING ST	INSTALL IKEA BOOKCASE		

BUILDING SUB AREA DETAILS				2017 BASE YEAR BUILDING VALUATION	
ID	Description	Area	Adj. Effect.		
TQF	3/4 STRY FIN	502	0.75	Market Cost New:	\$ 117,039
FFF	FST FLR FIN	524	1.00	Year Built:	2016
RBU	RAISED BSMNT	262	0.25	Condition For Age:	AVERAGE
BMU	BSMNT	240	0.15	Physical:	1 %
UFF	UPPER FLR FIN	8	1.00	Functional:	
OPF	OPEN PORCH FIN	74	0.25	Economic:	
ENT	ENTRY WAY	9	0.10	Temporary:	
GLA:	909	1,619	1,031	Total Depreciation:	1 %
				Building Value:	\$ 115,900



OWNER INFORMATION				SALES HISTORY				PICTURE	
LUSK, JENNIFER M LUSK, PHILIP JR THOMAS 2 WILLOW STREET  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor
				03/01/2017	3548	1098	Q1	228,000	GRIFFIN, SEAN
				10/29/2012	3347	0012	Q1	184,933	DROUIN, RENE A?
				03/01/2010	3181	1744	U138	175,000	HARTFORD, MADELINE?
LISTING HISTORY				NOTES					
05/04/17 ERVM SALES 02/05/14 INSP MARKED FOR INSPECTION 06/03/13 JBVM SALE 06/17/10 RS MISC REASON 06/15/10 LL NOT AT HOME 06/04/02 SM INT. INSPECT				GRV/BRK.: 6/13 NOH; INT WALLS & FLRS EST; BMF SIZE & LOC EST;4/16 PER MLS 4 BDRMS/2 BATHS DATA CORRECTED; 5/17 NOH, PU ENTS, SHED, PER MLS EAT-IN KITCH, MODERN BATH W/ TILED SHOWER;					
EXTRA FEATURES VALUATION									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
FIREPLACE 1-STAND		1			100	3,000.00	100	3,000	
SHED-METAL		70	10 x 7		289	6.00	30	364	
								3,400	
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2015	\$ 113,600	\$ 0	\$ 57,700	Parcel Total: \$ 171,300					
2016	\$ 114,700	\$ 0	\$ 57,700	Parcel Total: \$ 172,400					
2017	\$ 132,800	\$ 3,400	\$ 81,700	Parcel Total: \$ 217,900					
LAND VALUATION									
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23	Minimum Frontage: 100	Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
IF RES	0.210 ac	74,230 F	110	100	100	100 -- LEVEL	100	81,700	81,700
	0.210 ac							81,700	81,700

<b>PICTURE</b>		<b>OWNER</b>		<b>TAXABLE DISTRICTS</b>		<b>BUILDING DETAILS</b>					
		<b>LUSK, JENNIFER M</b> LUSK, PHILIP JR THOMAS 2 WILLOW STREET ALLENSTOWN, NH 03275		<table><tr><th>District</th><th>Percentage</th></tr><tr><td></td><td></td></tr></table>		District	Percentage			<b>Model: 1.00 STORY RANCH</b> <b>Roof: GABLE OR HIP/ASPHALT</b> <b>Ext: ALUM SIDING/BRK VENEER</b> <b>Int: DRYWALL</b> <b>Floor: CARPET/HARDWOOD</b> <b>Heat: GAS/HOT WATER</b> <b>Bedrooms: 4    Baths: 2.0    Fixtures: 6</b> <b>Extra Kitchens:    Fireplaces:   </b> <b>A/C: No    Generators:   </b> <b>Quality: A1 AVG+10</b> <b>Com. Wall:   </b> <b>Size Adj: 0.9559    Base Rate: RSA 80.00</b> <b>   Bldg. Rate: 1.0410</b> <b>   Sq. Foot Cost: \$ 83.28</b>	
						District	Percentage				
<b>PERMITS</b>											
<table><tr><th>Date</th><th>Permit ID</th><th>Permit Type</th><th>Notes</th></tr><tr><td colspan="4"></td></tr></table>	Date	Permit ID	Permit Type	Notes							
Date	Permit ID	Permit Type	Notes								

<b>BUILDING SUB AREA DETAILS</b>			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1344	1.00 1344
BMU	BSMNT	672	0.15 101
EPF	ENCLOSED	180	0.70 126
GAR	GARAGE ATTCHD	460	0.45 207
EPU	COVERED BSMT	25	0.35 9
BMF	BSMNT FINISHED	672	0.30 202
ENT	ENTRY WAY	36	0.10 4
<b>GLA: 1,344</b>		<b>3,389</b>	<b>1,993</b>
<b>2017 BASE YEAR BUILDING VALUATION</b>			
Market Cost New:		<b>\$ 165,977</b>	
Year Built:		<b>1953</b>	
Condition For Age:		<b>GOOD    20 %</b>	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		<b>20 %</b>	
Building Value:		<b>\$ 132,800</b>	

OWNER INFORMATION				SALES HISTORY				PICTURE	
LANGLOIS, LISA L				Date	Book	Page	Type	Price Grantor	
2 LAFAYETTE STREET				05/15/2017	3555	2176	Q1	174,933 BOUCHER, MICHELLE	
ALLENSTOWN, NH 03275				01/14/2009	3104	0127	U138	BOUCHER, MICHELLE?	
				10/22/2008	3093	355	U137	71,200 FEDERAL HOME LOAN	
				09/29/2003	2575	0982	Q1	186,000 ST. GERMAIN, ROBERT A?	
LISTING HISTORY				NOTES					
07/02/14 JBVX				12/17/2009 FOR ABATEMENT. KITCHEN NEEDS FOORS; AND TRIM WORK.					
02/05/14 INSP				REC ROOM IN BSMT PART OF WALLS AND; FLOORS UNFINISHED GARAGE;					
03/27/12 BH				HAS ROT POOR CONDITION. WHITE					
06/24/10 RS									
12/17/09 RS									
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	ALLENSTOWN ASSESSING OFFICE	
SHED-WOOD	144	12 x 12	171	10.00	40	985		PARCEL TOTAL TAXABLE VALUE	
SHED-WOOD	96	12 x 8	227	10.00	30	654		Year Building Features Land	
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000		2015 \$ 100,800 \$ 1,100 \$ 57,000	
						4,600		Parcel Total: \$ 158,900	
								2016 \$ 100,800 \$ 1,100 \$ 57,000	
								Parcel Total: \$ 158,900	
								2017 \$ 101,500 \$ 4,600 \$ 78,400	
								Parcel Total: \$ 184,500	
LAND VALUATION								Site: AVERAGE Driveway: PAVED Road: PAVED	
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23		Minimum Frontage: 100			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	0.230 ac	75,000	F	110	100	100	95 -- MILD	100	78,400 0 N 78,400
1F RES	0.010 ac	x 2,500	X	100			95 -- MILD	100	0 0 N 0
	0.240 ac								78,400 78,400

OWNER		TAXABLE DISTRICTS	
		District	Percentage
LANGLOIS, LISA L			
2 LAFAYETTE STREET			
ALLENSTOWN, NH 03275			
PERMITS			
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS	
Model: 1.00 STORY RANCH	
Roof: GABLE OR HIP/ASPHALT	
Ext: VINYL SIDING	
Int: DRYWALL	
Floor: CARPET	
Heat: OIL/HOT WATER	
Bedrooms: 3	Baths: 1.5
Extra Kitchens:	Fixtures: 5
A/C: No	Fireplaces:
Quality: A0 AVG	Generators:
Com. Wall:	
Size Adj: 0.9906	Base Rate: RSA 80.00
	Bldg. Rate: 0.9510
	Sq. Foot Cost: \$ 76.08

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
FFP	FST FLR FIN	1160	1.00	1160
BMU	BSMNT	1160	0.15	174
OPF	OPEN PORCH FIN	56	0.25	14
EPF	ENCLOSED	132	0.70	92
GAR	GARAGE ATTCHD	648	0.45	292
DEK	DECK/ENTRANCE	231	0.10	23
<b>GLA:</b>	<b>1,160</b>	<b>3,387</b>		<b>1,755</b>


2017 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 133,520	
Year Built:		1962	
Condition For Age:	AVERAGE		24 %
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:			24 %
Building Value:			\$ 101,500

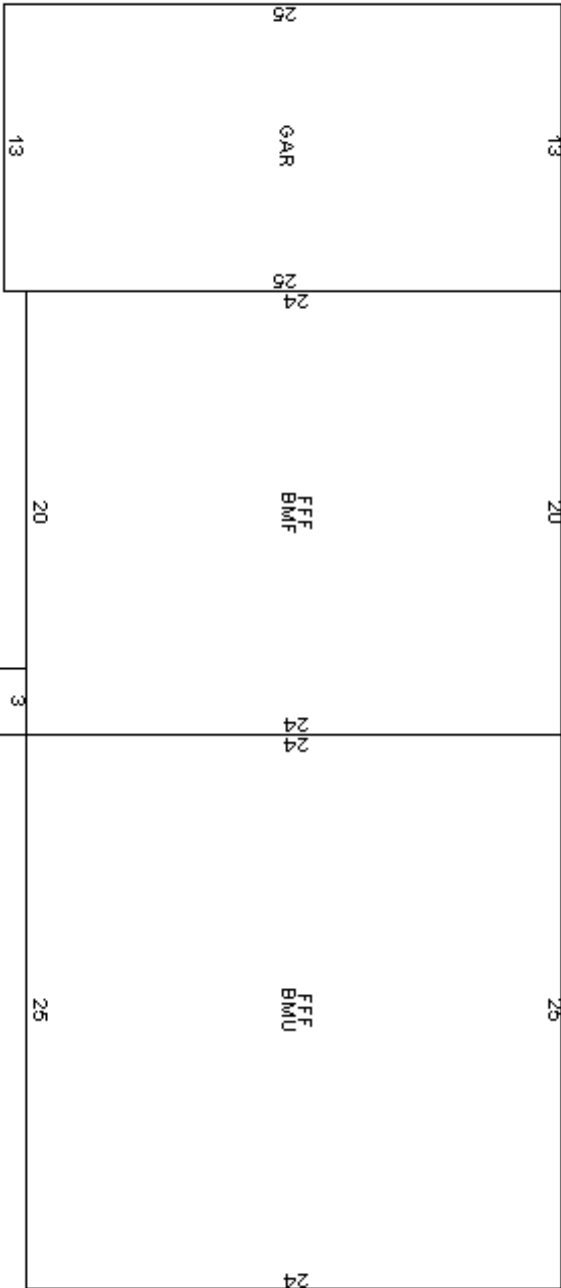
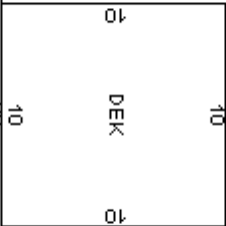
OWNER INFORMATION		SALES HISTORY					PICTURE	
MAGGIANO, AMANDA NICOLE MARSHALL, KEVIN PATRICK 34 AL'S AVENUE  ALLENSTOWN, NH 03275		Date	Book	Page	Type	Price	Grantor	
		06/29/2017	3561	575	Q1	230,000	MOORE, CRAIG M.	
		03/04/2003	2468	1750	Q1	169,000	DANEAULT FAMILY REV.?	
LISTING HISTORY		NOTES						
07/07/14 JBVM 02/05/14 INSP 06/17/10 RS 06/10/10 GP 06/13/02 SM		MARKED FOR INSPECTION MISC REASON NOT AT HOME INT. INSPECT						
		TAN-07/14 NOH PU ENT DEKS, POOL & PAT; 6/17 4-SALE AP \$219,900;						
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
SHED-WOOD	80	10 x 8	260	10.00	75	1,560		
PATIO	108	9 x 12	208	7.00	65	1,022		
DECK	32	4 x 8	400	7.00	80	717	ATT POOL	
POOL-ABOVE GROUND	374	22 x 17	103	6.00	70	1,618	ROUND	
							4,900	






OWNER INFORMATION				SALES HISTORY				PICTURE	
FULLERTON, REINETTE A  1 SUNNYSIDE STREET  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor
				06/20/2017	3559	2702	Q1	180,000	LAFOND, CONSTANCE R
				12/17/2010	3232	159	U138	1	LAFOND, CONSTANCE R
LISTING HISTORY				NOTES					
07/09/14	JBVL			TAN 07/14 INT MOSTLY ORIG BUT WELL MAINT. BMF WALLS. C-LNG &					
02/05/14	INSP	MARKED FOR INSPECTION		HEAT. BAR 13X20 5X13 PARTITIONED BUT NO DOOR FROM GAR=STAIR					
08/04/10	GP	INT. INSPECT		ACC TO BMF AREA.					
06/10/10	RS	MISC REASON							
06/08/10	BL	NOT AT HOME							
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
				ALLENSTOWN ASSESSING OFFICE					
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2015	\$ 84,400	\$ 0		\$ 54,400		Parcel Total: \$ 138,800			
2016	\$ 84,400	\$ 0		\$ 54,400		Parcel Total: \$ 138,800			
2017	\$ 95,800	\$ 0		\$ 80,700		Parcel Total: \$ 176,500			
LAND VALUATION									
Zone: R2 - RESIDENTIAL 2				Minimum Acreage: 0.92	Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED		
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	0.350 ac	77,222 F	110	100	100	100	95 -- MILD	100	80,700 0 N 80,700
		0.350 ac	80,700						

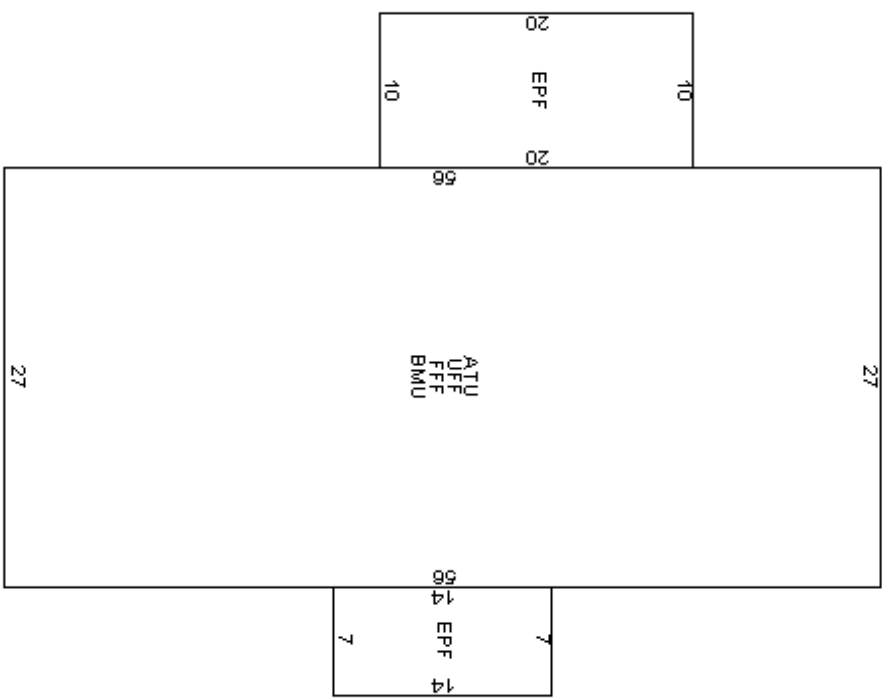
PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		FULLERTON, REINETTE A 1 SUNNYSIDE STREET ALLENSTOWN, NH 03275	District	Percentage	Model: 1.00 STORY RANCH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL/PLYWOOD/PANEL Floor: HARDWOOD Heat: OIL/HOT WATER Bedrooms: 3    Baths: 1.0    Fixtures: 3 Extra Kitchens:    Fireplaces: A/C: No    Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.0467    Base Rate: RSA 80.00 Bldg. Rate: 1.0048 Sq. Foot Cost: \$ 80.39	
			PERMITS			
			Date	Permit ID		




BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
GAR	GARAGE ATTCHD	325	0.45 146
BMU	BSMNT	600	0.15 90
ENT	ENTRY WAY	12	0.10 1
DEK	DECK/ENTRANCE	100	0.10 10
FFF	FST FLR FIN	1080	1.00 1080
BMF	BSMNT FINISHED	480	0.30 144
GLA: 1,080		2,597	1,471
2017 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 118,254	
Year Built:		1962	
Condition For Age:		GOOD	
Physical:		19 %	
Functional:			
Economic:			
Temporary:			
Total Depreciation:		19 %	
Building Value:		\$ 95,800	

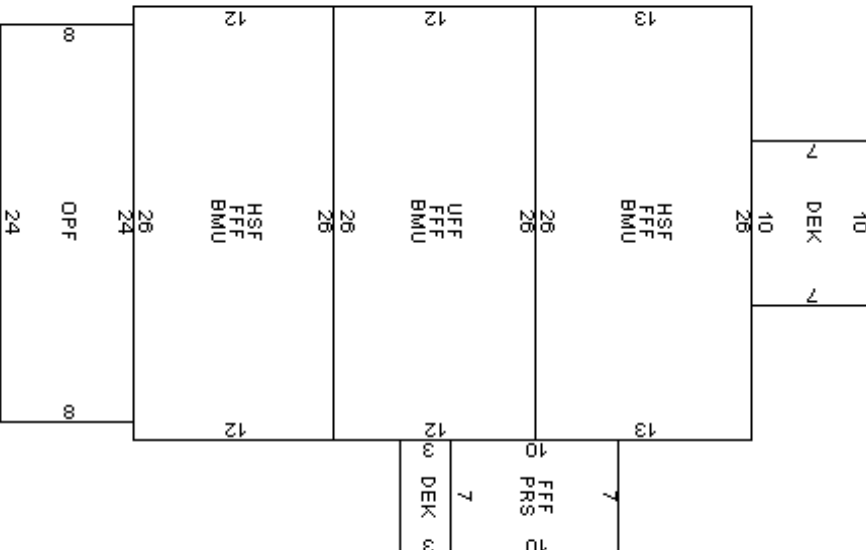
OWNER INFORMATION				SALES HISTORY				PICTURE	
WASHER, MELISSA WASHER, RYAN 12 REYNOLDS AVENUE  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor
				03/30/2017	3550	2424	Q1	240,000	EMOND, EDWARD N. 2012
				12/27/2013	3425	1991	U144		EMOND, EDWARD N.
				06/08/2004	2665	1283	Q1	225,000	DEMERS, DAVID J.?
ALLENSTOWN, NH 03275									
LISTING HISTORY				NOTES					
07/18/14 JBVM MARKED FOR INSPECTION				2 FURNACES. 200 AMP ELEC. ENT. EA. APT.; YELLOW-07/14 NO INFO FROM					
02/05/14 INSP RS MISC REASON				TENANT. DNYL. PU PAT.					
06/24/10 GP NOT AT HOME									
06/21/10 BHC INT. INSPECT									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes
GARAGE-1 STY	576	24 x	24		88	30.00	65	9,884	
PATIO	110	10 x	11		205	7.00	70	1,105	SHAPE
								11,000	
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2015	\$ 172,200	\$ 8,400		\$ 58,800					
		Parcel Total: \$ 239,400							
2016	\$ 172,200	\$ 8,400		\$ 58,800					
		Parcel Total: \$ 239,400							
2017	\$ 173,500	\$ 11,000		\$ 82,100					
		Parcel Total: \$ 266,600							
LAND VALUATION									
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23	Minimum Frontage: 100		Site: AVERAGE Driveway: PAVED Road: PAVED		
Land Type	Units	Base Rate	NC Adj	Site	Road	DWY	Way	Topography	Cond Ad Valorem SPI R Tax Value Notes
2F RES	0.220 ac	74,615	F	110	100	100	100	-- LEVEL	100 82,100 0 N 82,100
0.220 ac 82,100									

<b>PICTURE</b>		<b>OWNER</b>		<b>TAXABLE DISTRICTS</b>		<b>BUILDING DETAILS</b>	
		<b>WASHER, MELISSA</b> WASHER, RYAN 12 REYNOLDS AVENUE ALLENSTOWN, NH 03275		<b>District</b>	<b>Percentage</b>	Model: 2.50 STORY COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: UNSPECIFIED Floor: UNSPECIFIED Heat: OIL/HOT WATER Bedrooms: 8    Baths: 2.0    Fixtures: 10 Extra Kitchens: 1    Fireplaces:    Generators: A/C: No Quality: A1 AVG+10 Com. Wall: Size Adj: 0.8412    Base Rate: RMF 80.00 Bldg. Rate: 0.8966 Sq. Foot Cost: \$ 71.73	
				<b>PERMITS</b>			
		<b>Date</b>	<b>Permit ID</b>	<b>Permit Type</b>	<b>Notes</b>		


				<b>BUILDING SUB AREA DETAILS</b>			
<b>ID</b>	<b>Description</b>	<b>Area</b>	<b>Adj. Effect.</b>				
ATU	ATTIC	1512	0.10	151			
UFF	UPPER FLR FIN	1512	1.00	1512			
FFF	FST FLR FIN	1512	1.00	1512			
BMU	BSMNT	1512	0.15	227			
EPF	ENCLOSED	298	0.70	209			
<b>GLA: 3,024</b>		<b>6,346</b>	<b>3,611</b>				
<b>2017 BASE YEAR BUILDING VALUATION</b>							
Market Cost New:		<b>\$ 259,017</b>					
Year Built:		<b>1898</b>					
Condition For Age:		<b>GOOD      33 %</b>					
Physical:							
Functional:							
Economic:							
Temporary:							
Total Depreciation:		<b>33 %</b>					
Building Value:		<b>\$ 173,500</b>					

OWNER INFORMATION				SALES HISTORY				PICTURE						
THORNTON, KYLE C  11 LIBRARY STREET  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price Grantor						
				03/13/2017	3549	572	Q1	212,000 CAMPBELL, PAUL M.						
				03/12/2017	3549	565	U138	1 CAMPBELL, PAULINE &						
				10/04/1988	1750	1022	U199	??						
LISTING HISTORY				NOTES										
05/04/17 ERVM SALES				WHITE:FURNACE 04/KIT&BATH 91; WALLS & CEILINGS PLASTER,2ND FLR										
03/09/17 JBPR				UNIT NOT RENTED. VINYL .2 FT OH. TQF=2-12 FT. DORMERS; 3/17 NOH;										
07/18/14 JBVM				NEW ROOF; EXT VG COND;5/17 NOH, GOOD COND OVERALL;										
02/05/14 INSP				MARKED FOR INSPECTION										
06/17/10 RS				MISC REASON										
06/11/10 LL				NOT AT HOME										
07/18/06 JP				INT. INSPECT										
EXTRA FEATURES VALUATION														
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes					
GARAGE-1 STY	575	25	x	23	88	30,00	80	12,144						
SHED-WOOD	198	9	x	22	141	10,00	35	977	ATT GAR					
SHED-METAL	130	10	x	13	183	6,00	10	143						
								13,300						
MUNICIPAL SOFTWARE BY AVITAR														
ALLENSTOWN ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features		Land										
2015	\$ 109,100			Parcel Total: \$ 179,800										
2016	\$ 109,100			Parcel Total: \$ 179,800										
2017	\$ 123,000			Parcel Total: \$ 212,300										
LAND VALUATION														
Zone: R1 - RESIDENTIAL 1 Minimum Acreage: 0.23 Minimum Frontage: 100 Site: AVERAGE Driveway: PAVED Road: PAVED														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWY	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
2F RES	0.230 ac	75,000	E	100	100	100	100	100 -- LEVEL	100	75,000	0	N	75,000	
2F RES	0.380 ac	x 2,500	X	100				100 -- LEVEL	100	1,000	0	N	1,000	
										76,000			76,000	
										0.610 ac				

<b>PICTURE</b>		<b>OWNER</b>		<b>TAXABLE DISTRICTS</b>		<b>BUILDING DETAILS</b>					
		<b>THORNTON, KYLE C</b>  11 LIBRARY STREET  ALLENSTOWN, NH 03275		<table><tr><th>District</th><th>Percentage</th></tr><tr><td></td><td></td></tr></table>		District	Percentage			<p>Model: 1.75 STORY CAPE Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD Heat: OIL/HOT WATER</p> <p>Bedrooms: 4    Baths: 2.0    Fixtures: 8</p> <p>Extra Kitchens: 1    Fireplaces:   </p> <p>A/C: No    Generators:   </p> <p>Quality: A1 AVG+10</p> <p>Com. Wall:   </p> <p>Size Adj: 0.9733    Base Rate: RSA 80.00</p> <p>                                 Bldg. Rate: 1.0702</p> <p>                                 Sq. Foot Cost: \$ 85.62</p>	
						District	Percentage				
<b>PERMITS</b>											
Date	Permit ID	Permit Type	Notes								

				<b>BUILDING SUB AREA DETAILS</b>			
<b>ID</b>	<b>Description</b>	<b>Area</b>	<b>Adj.</b>	<b>Effect.</b>			
UFF	UPPER FLR FIN	312	1.00	312			
OPF	OPEN PORCH FIN	192	0.25	48			
FFF	FST FLR FIN	1032	1.00	1032			
PRS	PIERS	70	-0.05	-4			
DEK	DECK/ENTRANCE	91	0.10	9			
HSF	1/2 STRY FIN	650	0.50	325			
BMU	BSMNT	962	0.15	144			
<b>GLA: 1,669</b>		<b>3,309</b>		<b>1,866</b>			
<b>2017 BASE YEAR BUILDING VALUATION</b>							
Market Cost New:				<b>\$ 159,767</b>			
Year Built:				<b>1935</b>			
Condition For Age:				<b>GOOD</b>	<b>23 %</b>		
Physical:							
Functional:							
Economic:							
Temporary:							
Total Depreciation:				<b>23 %</b>			
Building Value:				<b>\$ 123,000</b>			


OWNER INFORMATION				SALES HISTORY				PICTURE	
TUCKER, BRIAN K TUCKER, KATHY L. 10 LUBERN AVENUE  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor
				11/18/2016 3538 0244 Q1			179,000 COBURN, SANDRAL L		
				07/26/1999 2167 0237 U199			??		
LISTING HISTORY				NOTES					
05/04/17 ERVM SALES 07/22/14 JBVM 02/05/14 INSP 06/11/10 GP 07/12/06 JP 11/21/05 RS				GREEN;FURNACE 05/WINDOWS 05/ ROOF SHINGLES 01 ;SIDING - ORIG (MASONITE);-07/14 NOH. REAR + 1 SIDE OF HSE EST DUE TO LOCKED FENCE. PU POOL + SHED INSIDE FENCE. EXT WELL MAINT;5/17 NOH, CORR POOL + DEK MEAS, REMOVED SHED, NEWER ROOF, WINS, SIDING IN GOOD SHAPE, EST OVERALL GOOD COND FOR AGE;EXT>INT					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	MUNICIPAL SOFTWARE BY AVITAR  ALLENSTOWN ASSESSING OFFICE	
POOL-ABOVE GROUND	432	24 x 18	97	6.00	50	1,257	ROUND		
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
						4,300			
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2015	\$ 95,600	2,400	\$ 57,000						
		Parcel Total: \$	155,000						
2016	\$ 95,600	2,400	\$ 57,000						
		Parcel Total: \$	155,000						
2017	\$ 102,900	4,300	\$ 78,400						
		Parcel Total: \$	185,600						
LAND VALUATION									
Zone: R1 - RESIDENTIAL 1				Minimum Acreage: 0.23	Minimum Frontage: 100	Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
1F RES	0.230 ac	75,000	F	110	100	100	95 -- MILD	100	78,400
1F RES	0.020 ac	x 2,500	X	100			95 -- MILD	100	0
	0.250 ac							78,400	78,400

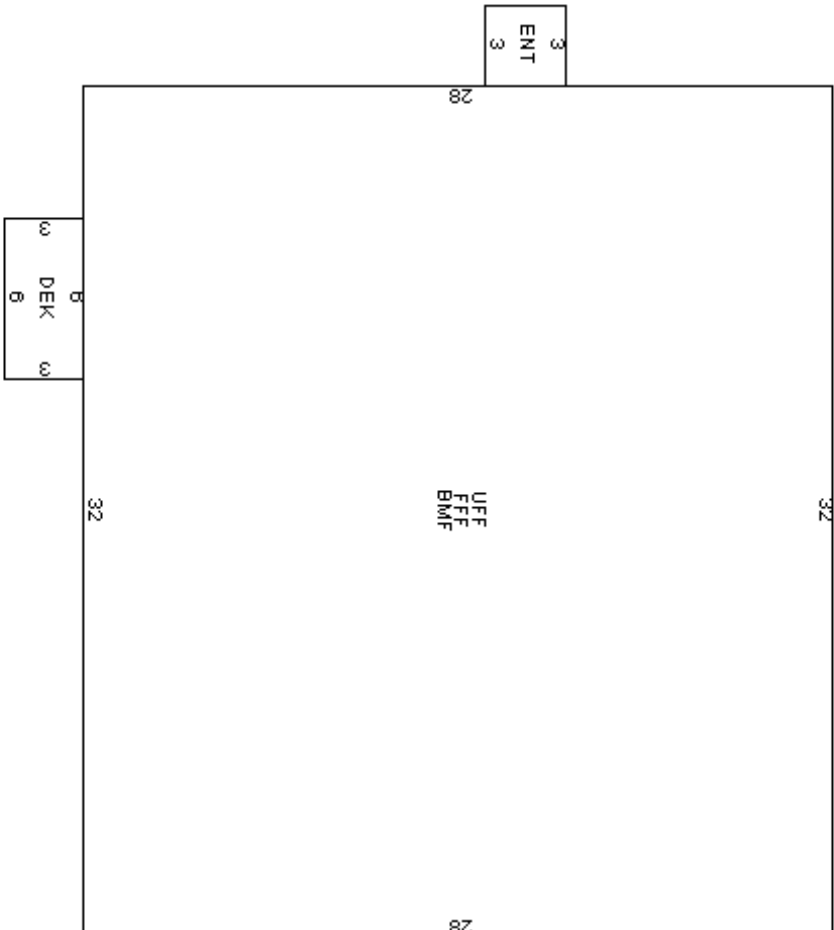
PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		TUCKER, BRIAN K TUCKER, KATHY L. 10 LUBERN AVENUE  ALLENSTOWN, NH 03275		District	Percentage	Model: 1.00 STORY RANCH Roof: GABLE OR HIP/ASPHALT Ext: MASONITE Int: DRYWALL Floor: CARPET/HARDWOOD Heat: OIL/HOT WATER Bedrooms: 3    Baths: 2.5    Fixtures: 8 Extra Kitchens:    Fireplaces: A/C: No    Generators: Quality: A0 AVG Com. Wall: Size Adj: 0.9790    Base Rate: RSA 80.00 Bldg. Rate: 0.8909 Sq. Foot Cost: \$ 71.27	
PERMITS							
Date	Permit ID	Permit Type	Notes				

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1296	1.00 1296
GAR	GARAGE ATTCHD	336	0.45 151
OPF	OPEN PORCH FIN	96	0.25 24
BMF	BSMNT FINISHED	820	0.30 246
BMU	BSMNT	476	0.15 71
DEK	DECK/ENTRANCE	400	0.10 40
GLA: 1,296		3,424	1,828
2017 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 130,282	
Year Built:		1972	
Condition For Age:		GOOD	
Physical:		16 %	
Functional:			
Economic:			
Temporary:		INT COND/D	
Total Depreciation:		5 %	
		21 %	
Building Value:		\$ 102,900	



OWNER INFORMATION		SALES HISTORY					PICTURE							
BERGERON-ROSA, ADAM G BERGERON-ROSA, ANDREA P 22 CHESTNUT DRIVE  ALLENSTOWN, NH 03275		Date	Book	Page	Type	Price	Grantor							
		05/08/2017	3554	2861	Q 1	245,000	HOULIS, PETER A.							
		09/18/2006	2927	1759	Q V	104,533	PERSIMMON BUILDERS, L?							
		03/02/2005	2753	0624	U V 38		DONIGAN PROPERTIES?							
		01/08/2003	2447	0935	Q V	500,000	BEAR MEADOWS REAL EST?							
LISTING HISTORY		NOTES												
11/09/16 KCVM 10/21/16 INSP 07/31/12 TC 07/20/09 DI		WOB: MODULAR COLONIAL, 2007, /PST; 3/29/05 SITE WORK/ELEC TEMP; CYC = ADJ SIZE OF WDK FROM 4X6 TO 3X6/ NC IN VALUE = TJ; EXT AVG FOR AGE & GRADE, INT AVG, CPT THROUGHOUT; DR/LR= ONE LG RM; EXT AVG FOR AGE.; LOW PITCH ROOF, NO WINDOWS IN ATTIC; EXT ORIGINAL, AVG COND: FOR AGE; 11/16 SPK TO NEPHEW, NO INFO; ADD SHED-M. PAT, ENT+AC EST 50%; POSS SOME BMF , OIL TANK COVER DNPU ;EST INT/BMF PER MLS PHOTOS												
MUNICIPAL SOFTWARE BY AVITAR														
ALLENSTOWN ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features	Land											
2015	\$ 117,700	\$ 1,500	\$ 65,000	Parcel Total: \$ 184,200										
2016	\$ 117,700	\$ 1,500	\$ 65,000	Parcel Total: \$ 184,200										
2017	\$ 150,200	\$ 3,200	\$ 93,100	Parcel Total: \$ 246,500										
Zone: OSF - OPN SPACE/FRM Minimum Acreage: 5.00 Minimum Frontage: 200 Site: AVERAGE Driveway: DIRT/GRAVEL/HARDPACK Road: PAVED														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DW'ay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	2,000 ac	86,000	G	120	100	100	95	95 -- MILD	100	93,100	0	N	93,100	
2,000 ac 93,100														


<b>PICTURE</b>		<b>OWNER</b>		<b>TAXABLE DISTRICTS</b>		<b>BUILDING DETAILS</b>					
		<b>BERGERON-ROSA, ADAM G</b> BERGERON-ROSA, ANDREA P 22 CHESTNUT DRIVE ALLENSTOWN, NH 03275		<table><tr><th>District</th><th>Percentage</th></tr><tr><td> </td><td> </td></tr></table>		District	Percentage			Model: 2.00 STORY COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET Heat: OIL/HOT WATER Bedrooms: 3    Baths: 3.5    Fixtures: 11 Extra Kitchens:    Fireplaces: A/C: Yes 50.00 %    Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 0.9471    Base Rate: RSA 80.00 Bldg. Rate: 1.0106 Sq. Foot Cost: \$ 80.84	
						District	Percentage				
<b>PERMITS</b>											
Date	Permit ID	Permit Type	Notes								

				<b>BUILDING SUB AREA DETAILS</b>			
<b>ID</b>	<b>Description</b>	<b>Area</b>	<b>Adj.</b>	<b>Effect.</b>			
UFF	UPPER FLR FIN	896	1.00	896			
FFF	FST FLR FIN	896	1.00	896			
BMF	BSMNT FINISHED	896	0.30	269			
ENT	ENTRY WAY	9	0.10	1			
DEK	DECK/ENTRANCE	18	0.10	2			
<b>GLA: 1,792</b>		<b>2,715</b>	<b>2,064</b>				
<b>2017 BASE YEAR BUILDING VALUATION</b>							
Market Cost New:				<b>\$ 166,854</b>			
Year Built:				<b>2006</b>			
Condition For Age:				<b>AVERAGE 10 %</b>			
Physical:							
Functional:							
Economic:							
Temporary:							
Total Depreciation:				<b>10 %</b>			
Building Value:				<b>\$ 150,200</b>			

OWNER INFORMATION				SALES HISTORY					PICTURE	
NELSON, MELISSA C  49 BIRCHWOOD DRIVE  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price	Grantor	
				06/01/2017	3557	2167	Q1	268,000	BOWEN, LINDA	
				02/19/2008	3046	1998	Q1	250,000	LAVINE JODY?	
LISTING HISTORY				NOTES						
10/25/16 KCVL 10/21/16 INSP 07/31/12 BH 08/20/04 RS 08/03/04 MS				FULL REAR DORMER, SOME ROT AROUND; SILLS, STAINED ROOF; 10/16 CORR INT SKETCH; MAPLE/LAM; I&E=GD; NEW FURN; SM LT FOR WD DNP;  MARKED FOR INSPECTION NOT AT HOME MISC REASON INT. INSPECT						
EXTRA FEATURES VALUATION										
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes			
DECK	100	10 x 10	220	7.00	10	154	TENT SHED			
PATIO	64	8 x 8	310	7.00	25	347				
							500			
MUNICIPAL SOFTWARE BY AVITAR										
ALLENSTOWN ASSESSING OFFICE										
PARCEL TOTAL TAXABLE VALUE										
Year	Building	Features	Land							
2015	\$ 124,900	\$ 0	\$ 72,100							
				Parcel Total: \$ 197,000						
2016	\$ 124,900	\$ 0	\$ 72,100							
				Parcel Total: \$ 197,000						
2017	\$ 137,700	\$ 500	\$ 98,100							
				Parcel Total: \$ 236,300						
LAND VALUATION										
Zone: OSF - OPN SPACE/FRM Minimum Acreage: 5.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED										
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
IF RES	2.020 ac	86,060	G	120	100	100	95 -- MILD	100	98,100	0 N 98,100
2.020 ac 98,100 98,100										



OWNER INFORMATION				SALES HISTORY					PICTURE			
MCCOUBRY, DEVON L.  378 DEERFIELD ROAD  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price Grantor				
				12/29/2016	3542	2191	Q1	225,000 ROSE, ELAINE P. & JOSEPH				
				12/28/2016	3542	2189	U138	1 ROSE, ELAINE P.				
				02/08/2005	2747	0898	U199	??				
				06/26/2002	2377	1203	U199	189,900 ROSE, JOSEPH?				
				06/26/2002	2377	1207	Q1	190,000 ROSE, JOSEPH D.?				
LISTING HISTORY				NOTES								
03/09/17	ERV	SALE	VER	GRY; WDS TV ON BRICK HEARTH W/ STACK; SUMP PUMP; 4/14 NOH; PU A/C, ENT; A/C=DUCTLESS; EST=50%; 3/15 NOH; PU VINYL SIDING; NEWER ROOF, WINDOWS, SIDING; EXT GD FOR AGE, EST INT SIMILAR; REMOVED REAR DEK; 3/17 NOH; PU EPF;NO FPL, HEARTH W/ WOODSTOVE ONLY								
10/21/16	INSP	MARKED FOR INSPECTION										
03/28/16	ERPR											
03/06/15	ERPR											
04/07/14	JBVM											
07/26/12	BH	NOT AT HOME										
12/11/08	SH	INT. INSPECT										
09/03/04	RS	MISC REASON										
EXTRA FEATURES VALUATION											MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					ALLENSTOWN ASSESSING OFFICE	
LEAN-TO	64	16 x 4	310	4.00	50	397						
SHED-WOOD	140	14 x 10	174	10.00	70	1,705						
						2,100						
LAND VALUATION											PARCEL TOTAL TAXABLE VALUE	
Zone: OSF - OPEN SPACE/FRM Minimum Acreage: 5.00 Minimum Frontage: 200											Site: AVERAGE Driveway: PAVED Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes	
IF RES	2.480 ac	87,440 F	110	100	100	100	95 -- MILD	100	91,400	0 N	91,400	
						2.480 ac					91,400	

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS
		MCCOUBRY, DEVON L. 378 DEERFIELD ROAD ALLENSTOWN, NH 03275	District	Percentage	Model: 1.75 STORY CAPE Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD/CARPET Heat: OIL/HOT WATER Bedrooms: 2    Baths: 2.0    Fixtures: 8 Extra Kitchens:    Fireplaces: A/C: Yes 50.00 %    Generators: Quality: A0 AVG Com. Wall: Size Adj: 0.9499    Base Rate: RSA 80.00 Bldg. Rate: 0.9216 Sq. Foot Cost: \$ 73.73
PERMITS		Date	Permit ID	Permit Type	Notes
		04/27/16	2016000074	ADD TO EXISTING ST	INSTALL A NEW 3 SEASON

BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.	
FF	FST FLR FIN	896	1.00	896	
BMU	BSMNT	896	0.15	134	
GAR	GARAGE ATTCHD	576	0.45	259	
TQF	3/4 STRY FIN	816	0.75	612	
DEK	DECK/ENTRANCE	25	0.10	3	
ENT	ENTRY WAY	27	0.10	3	
EPF	ENCLOSED	192	0.70	134	
GLA:	1,508	3,428		2,041	
2017 BASE YEAR BUILDING VALUATION					
Market Cost New:		\$ 150,483			
Year Built:		1986			
Condition For Age:		GOOD			
Physical:		14 %			
Functional:					
Economic:					
Temporary:					
Total Depreciation:		14 %			
Building Value:		\$ 129,400			












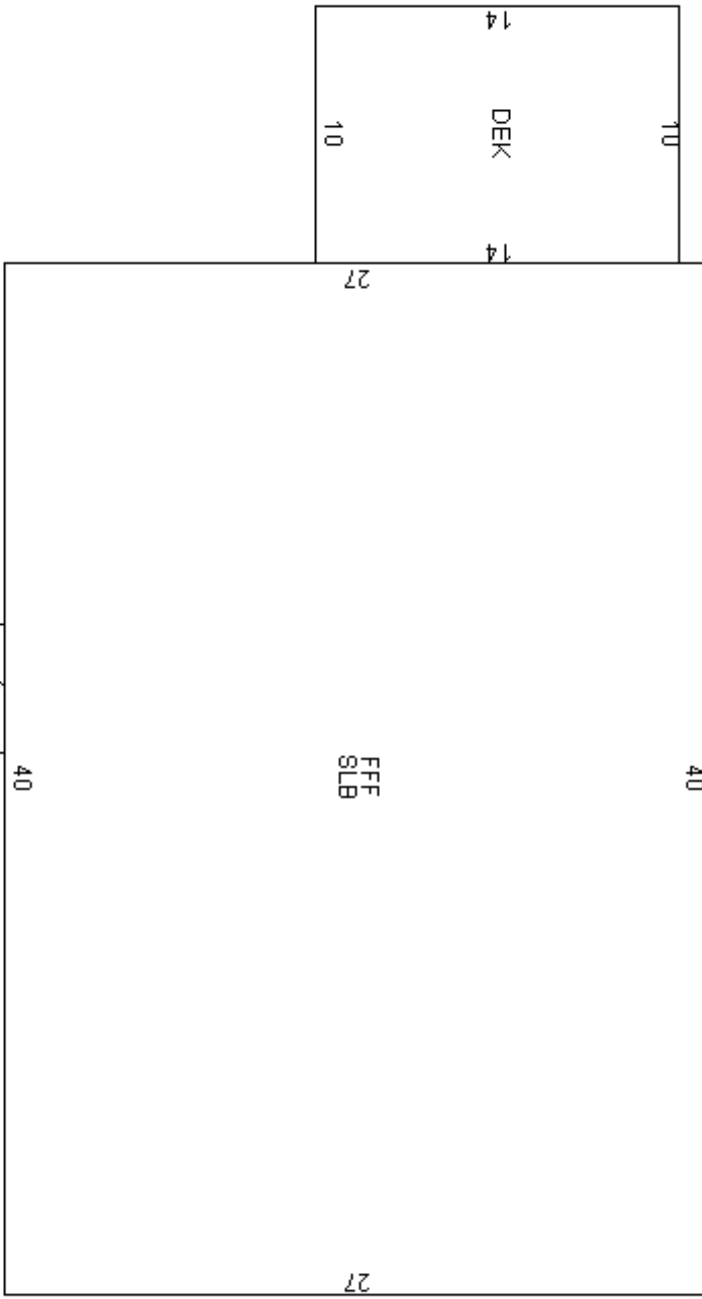


OWNER INFORMATION			SALES HISTORY					PICTURE	
FICA, SHANNON MICHELLE GAYHART, ASHLEY 214 DEERFIELD ROAD  ALLENSTOWN, NH 03275			Date	Book	Page	Type	Price Grantor		
			12/06/2016	3540	457	Q1	305,000 GOSS, MICHAEL B.		
			10/28/2003	2589	1312	Q1	292,000 COTNOIR, DANIEL?		
			11/27/2002	2431	0574	Q V	58,000 ?		
ALLENSTOWN, NH 03275									
LISTING HISTORY			NOTES						
11/07/16    ERMV    SALES 10/21/16    INSP    MARKED FOR INSPECTION 06/13/12    BH    NOT AT HOME 09/11/08    RB    INT. INSPECT 09/03/04    RS    MISC REASON			GRY; SHARED DRIVE W/407-9.2; SCUTTLE TO ATTIC; 11/16 NOH; EST INT DATA; LANDSCAPING/IRRIGATION=GD SITE; EXT/LOT WELL MAINT; PU POOL, CENT AC, STANDBY GEN; 4-SALE AP \$299,900;5/17 REFUSED INT, QS + EXT ONLY;CROWN MOULDING, "PRICED TO SELL" 12/16 SALE NOTES						
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
SHED-WOOD	192	16 x 12	143	10,00	100	2,746 @ DW			
POOL-ABOVE GROUND	432	24 x 18	97	6,00	40	1,006 ROUND/OLD			
DECK	117	13 x 9	197	7,00	60	968 ATT POOL			
						4,700			
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2015	\$ 198,400	\$ 3,800	\$ 65,100						
				Parcel Total: \$ 267,300					
2016	\$ 198,400	\$ 3,800	\$ 65,100						
				Parcel Total: \$ 267,300					
2017	\$ 236,800	\$ 4,700	\$ 85,500						
				Parcel Total: \$ 327,000					
LAND VALUATION									
Zone: OSF - OPN SPACE/FRM			Minimum Acreage: 5.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
IF RES	2.050 ac	86,150	F	110	100	100	100	95 -- MILD	95
		2.050 ac							
		86,150							
		2.050 ac							
		85,500							
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OWNER INFORMATION				SALES HISTORY				PICTURE	
SMITH, STEPHEN  7 GARDEN DRIVE  ALLENSTOWN, NH 03275				Date	Book	Page	Type	Price Grantor	
				05/16/2017	3555	2601	Q1	57,533 DICK, DENISE P.	
				08/30/2004	2695	0960	U199	??	
LISTING HISTORY				NOTES					
11/07/16	ERV	M		YELLOW;BEAR BROOK GARDENS II; PLASTIC SHED N/V=DNPU; 11/16 NOH, P/U ENT, CENT A/C, GENERATOR;2X6 CONST					
10/21/16	INSP								
06/14/12	BH								
07/17/09	RS			ESTIMATE					
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value		Notes	
BEAR BROOK GARDEN II	1		100	10,000.00	100	10,000			
						10,000			
				PARCEL TOTAL TAXABLE VALUE					
Year	Building		Features		Land				
2015	\$ 51,700		\$ 0		\$ 0		Parcel Total: \$ 51,700		
2016	\$ 51,700		\$ 0		\$ 0		Parcel Total: \$ 51,700		
2017	\$ 48,100		\$ 10,000		\$ 0		Parcel Total: \$ 58,100		
LAND VALUATION									
Zone: OSF - OPN SPACE/FRM				Minimum Acreage: 5.00		Minimum Frontage: 200		Site: AVERAGE Driveway: DIRT/GRAVEL/HARDPACK Road: DIRT/GRAVEL	
Land Type 1F RES				Neighborhood: E		Cond		Ad Valorem SPI R Tax Value Notes	
				0 ac					

<b>PICTURE</b>		<b>OWNER</b>		<b>TAXABLE DISTRICTS</b>		<b>BUILDING DETAILS</b>			
		<b>SMITH, STEPHEN</b> 7 GARDEN DRIVE ALLENSTOWN, NH 03275		<b>District</b>  <b>Percentage</b>		Model: 1.00 STORY DOUBLE-WID Roof: GABLE OR HIP/PREFAB METALS Ext: VINYL SIDING Int: WALL BOARD Floor: CARPET Heat: GAS/EA DUCTED Bedrooms: 3    Baths: 2.0    Fixtures: 8 Extra Kitchens:    Fireplaces: A/C: Yes 100.00 %    Generators: 1 Quality: A1 AVG+10 Com. Wall: Size Adj: 1.1653    Base Rate: MHD 39.00 Bldg. Rate: 1.3075 Sq. Foot Cost: \$ 50.99			
<b>PERMITS</b>		<b>Date</b>		<b>Permit ID</b>		<b>Permit Type</b>		<b>Notes</b>	

				<b>BUILDING SUB AREA DETAILS</b>			
<b>ID</b>	<b>Description</b>	<b>Area</b>	<b>Adj. Effect.</b>	<b>ID</b>	<b>Description</b>	<b>Area</b>	<b>Adj. Effect.</b>
ENT	ENTRY WAY	20	0.10	2			
FFF	FST FLR FIN	1080	1.00	1080			
SLB	SLAB	1080	0.00	0			
DEK	DECK/ENTRANCE	140	0.10	14			
<b>GLA: 1,080</b>		<b>2,320</b>	<b>1,096</b>				
<b>2017 BASE YEAR BUILDING VALUATION</b>							
Market Cost New: \$ 55,885				Year Built: 2004			
Condition For Age: GOOD				Physical: 14 %			
Functional: Economic: Temporary:				Total Depreciation: 14 %			
Building Value: \$ 48,100							


OWNER INFORMATION				SALES HISTORY				PICTURE	
RUTTER, HEIDI				Date	Book	Page	Type	Price Grantor	
4 MONROE AVENUE				03/24/2017	3550	0236	Q1	19,000 HARTMANN, PAUL J.	
				04/01/2013	3377	0261	Q1	22,000 ROBERGE, SHANNON T FKA	
				07/26/2007	3006	0079	Q1	35,000 MARTIN, SHANNON T.?	
ALLENSTOWN, NH 03275									
LISTING HISTORY				NOTES					
05/01/17 ERVM SALES				TAN: 6/13 INFO OUTSIDE; DNV/HO BUSY; PU EXPANDED DEK; DNP/					
11/17/16 ERVM				METAL TEMP STAIRS; 2X6 CONST; 11/16 NOH; CORR DEK MEAS;5/17 H.O					
10/21/16 INSP MARKED FOR INSPECTION				REFUSED INT/QS, ORIG K&B					
06/04/13 JBVM									
03/18/10 BL NOT AT HOME									
07/15/04 JP INT. INSPECT									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
SHED-WOOD	64	8 x 8	310	10.00	40	794	ROT, T-111		
						800			
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2015	\$ 19,000	\$ 1,000	\$ 0	Parcel Total: \$ 20,000					
2016	\$ 19,000	\$ 1,000	\$ 0	Parcel Total: \$ 20,000					
2017	\$ 18,700	\$ 800	\$ 0	Parcel Total: \$ 19,500					
LAND VALUATION									
Zone: OSF - OPN SPACE/FRM				Minimum Acreage: 5.00	Minimum Frontage: 200	Site: AVERAGE Driveway: DIRT/GRAVEL/HARDPACK Road: PAVED			
Land Type 1F RES				Neighborhood: E	Cond Ad Valorem SPI R Tax Value Notes				
				0 ac					

<b>PICTURE</b>		<b>OWNER</b>		<b>TAXABLE DISTRICTS</b>		<b>BUILDING DETAILS</b>					
		<b>RUTTER, HEIDI</b> 4 MONROE AVENUE ALLENSTOWN, NH 03275		<table><tr><th>District</th><th>Percentage</th></tr><tr><td> </td><td> </td></tr></table>		District	Percentage			Model: 1.00 STORY MOBILE HOM Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: WALL BOARD Floor: CARPET/LINOLEUM OR SIM Heat: GAS/EA DUCTED Bedrooms: 2    Baths: 1.0    Fixtures: 3 Extra Kitchens:    Fireplaces: A/C: No    Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 1.1505    Base Rate: MHS 34.00 Bldg. Rate: 1.1010 Sq. Foot Cost: \$ 37.43	
						District	Percentage				
<b>PERMITS</b>											
Date	Permit ID	Permit Type	Notes								

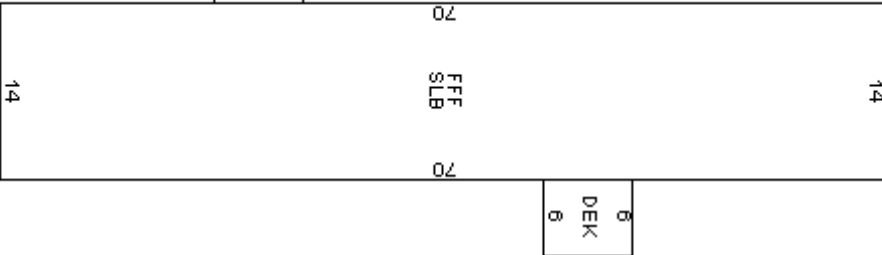
<table><tr><td colspan="2">14</td></tr><tr><td>FFF</td><td>PRs</td></tr><tr><td>10</td><td>14</td></tr><tr><td>14</td><td>10</td></tr></table>				14		FFF	PRs	10	14	14	10	<table><tr><th>ID</th><th>Description</th><th>Area</th><th>Adj.</th><th>Effect.</th></tr><tr><td>FFF</td><td>FST FLR FIN</td><td>686</td><td>1.00</td><td>686</td></tr><tr><td>PRS</td><td>PIERS</td><td>686</td><td>-0.05</td><td>-34</td></tr><tr><td>DEK</td><td>DECK/ENTRANCE</td><td>140</td><td>0.10</td><td>14</td></tr><tr><td>GLA:</td><td>686</td><td>1,512</td><td></td><td>666</td></tr></table>				ID	Description	Area	Adj.	Effect.	FFF	FST FLR FIN	686	1.00	686	PRS	PIERS	686	-0.05	-34	DEK	DECK/ENTRANCE	140	0.10	14	GLA:	686	1,512		666
14																																								
FFF	PRs																																							
10	14																																							
14	10																																							
ID	Description	Area	Adj.	Effect.																																				
FFF	FST FLR FIN	686	1.00	686																																				
PRS	PIERS	686	-0.05	-34																																				
DEK	DECK/ENTRANCE	140	0.10	14																																				
GLA:	686	1,512		666																																				
<b>2017 BASE YEAR BUILDING VALUATION</b>																																								
Market Cost New: \$ 24,928				2001																																				
Year Built: 2001				AVERAGE																																				
Condition For Age: AVERAGE				25 %																																				
Physical:				Functional:																																				
Economic:				Temporary:																																				
Total Depreciation:				25 %																																				
Building Value:				\$ 18,700																																				



OWNER INFORMATION				SALES HISTORY				PICTURE	
BENDAVID, JAMIE E				Date	Book	Page	Type	Price	Grantor
91 MANOR DRIVE #4				04/27/2017	3553	2125	Q1	33,000	ROWE, LINDAR
MANCHESTER, NH 03103				03/15/2012	3302	1885	U137	15,000	NORTHEAST CREDIT UNIO?
				08/12/2011	3267	1617	U151	24,000	DONNELLY, MARY?
				10/27/2006	2939	0768	U135		PENRICH, INC?
				07/17/2006	2910	1834	U135		ALLENSTOWN, TOWN OF?
LISTING HISTORY				NOTES					
05/01/17 ERVM SALES				TAN: 2X6 CONST;4/06/07 911 CHANGE/PREV ADD 201 CATAMOUNT HILL					
10/21/16 INSP MARKED FOR INSPECTION				DRIVE; 4/14 NOH; PU NEW DEKS; HSE ON SLB NOT PRS; 5/17 ALL ORIG BUT					
04/04/14 JBVM				WELL MAINTAINED					
01/07/10 RS INT. INSPECT									
03/26/07 JP									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	96	1 x 96	227	10.00	40	872 10X6, 6X6; ROTTED			
PATIO	88	8 x 11	242	7.00	20	298 LOW-Q			
						1,200			
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2015	\$ 30,600		\$ 800		\$ 0				
				Parcel Total:		\$ 31,400			
2016	\$ 30,600		\$ 800		\$ 0				
				Parcel Total:		\$ 31,400			
2017	\$ 28,700		\$ 1,200		\$ 0				
				Parcel Total:		\$ 29,900			
LAND VALUATION									
Zone: OSF - OPN SPACE/FRM				Minimum Acreage: 5.00		Minimum Frontage: 200		Site: AVERAGE	
Land Type 1F RES				Neighborhood: E		Cond Ad Valorem SPI R		Tax Value Notes	


PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>BENDAVID, JAMIE E</b> 91 MANOR DRIVE #4 MANCHESTER, NH 03103	<b>District</b>	<b>Percentage</b>	Model: 1.00 STORY MOBILE HOM Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: WALL BOARD Floor: CARPET Heat: GAS/EA DUCTED Bedrooms: 2    Baths: 2.0    Fixtures: 7 Extra Kitchens:    Fireplaces: A/C: No    Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 1.0036    Base Rate: MHS 34.00 Bldg. Rate: 1.0046 Sq. Foot Cost: \$ 34.16	
					PERMITS	
					<b>Date</b>	<b>Permit ID</b> <b>Permit Type</b> <b>Notes</b>

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	980	1.00    980
SLB	SLAB	980	0.00    0
DEK	DECK/ENTRANCE	84	0.10    8
GLA:	980	2,044	988
<b>2017 BASE YEAR BUILDING VALUATION</b>			
Market Cost New:		\$ 33,750	
Year Built:		2007	
Condition For Age:		GOOD    15 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		15 %	
Building Value:		\$ 28,700	



OWNER INFORMATION				SALES HISTORY				PICTURE	
<b>FORD, SEAN E</b> FORD, KAREN C 23 GILBERT ROAD  ALLENSTOWN, NH 03275				<b>Date</b>	<b>Book</b>	<b>Page</b>	<b>Type</b>	<b>Price</b>	<b>Grantor</b>
				12/30/2016	3542	2529	Q1	259,000	LADOUCEUR, ERIC
				12/01/2015	3499	882	U137	90,000	US BANK, NATIONAL
				04/17/2015	3474	2693	U151	234,014	CRICHILOW, IRVING & LIZ
				08/09/2004	2689	0055	Q1	275,000	BARR, SHARI?
LISTING HISTORY				NOTES					
03/13/17 ERTL SALES 03/09/17 JBPM 03/28/16 ERPR 11/19/15 ERVM 10/29/15 INSP 08/04/11 TC 08/29/07 SH				GRV; 11/15 NOH: BANK OWNED/FOR SALE "REMAX"; CORR ADJ XFOBS CONDS, SKETCH DW TO GRAY; HSE STRUCTURALLY BUILT W/ BEAMS RUN THRU HOUSE CONNECTED TO LARGE EXT POLES; ROUNDED ROOF; 3/16 NOH; REMOVED SHED, SOME DEKING, EPF; RENO TAKING PLACE PER EXT DEBRIS/DUMPSTER; EST UC & GD COND WHEN COMPLETE; 3/17 NOH; DEK, HOT TUB REMOVED; PU DEKS; FIX SKETCH; EST CRL; EST HSE 100%;3/17 LAMINATE CTOPS, CORR SKETCH, RENO COMPLETE-REMOVED UC;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
BARN-1STRY	480	24 x 20	93	18.00	50	4,018	ROT/LOW-Q		
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
						7,000			
MUNICIPAL SOFTWARE BY AVITAR									
ALLENSTOWN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2015	\$ 148,900	\$ 7,100	\$ 61,500						
				Parcel Total: \$ 217,500					
2016	\$ 82,400	\$ 4,600	\$ 58,400						
				Parcel Total: \$ 145,400					
2017	\$ 155,500	\$ 7,000	\$ 89,200						
				Parcel Total: \$ 251,700					
LAND VALUATION									
Zone: OSF - OPN SPACE/FRM				Minimum Acreage: 5.00		Minimum Frontage: 200		Site: AVERAGE	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	1.700 ac	85,400 F	110	100	100	95	100 -- LEVEL	100	89,200
						1.700 ac	89,200		
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						1.700 ac			
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						1.700 ac			

PICTURE



OWNER

FORD, SEAN E  
FORD, KAREN C  
23 GILBERT ROAD  
ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

District

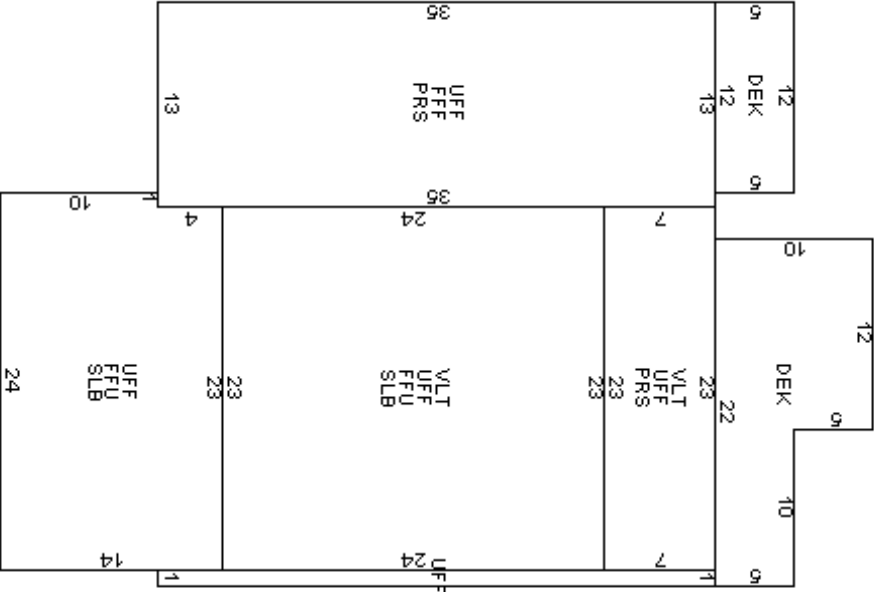
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
02/01/16	2016000015	ALTER EXISTING STR	REMOVE SUPPORT POST I

BUILDING DETAILS

Model: 2.00 STORY OLD STYLE  
Roof: GABLE OR HIP/ASPHALT  
Ext: PREFAB WD PNL  
Int: DRYWALL  
Floor: CARPET/LINOLEUM OR SIM  
Heat: GAS/EA DUCTED  
Bedrooms: 5    Baths: 3.0    Fixtures: 9  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:     
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 0.9073    Base Rate: RSA 80.00  
Bldg. Rate: 0.9294  
Sq. Foot Cost: \$ 74.35



DRIVEWAY


BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	1535	1.00	1535
FFF	FST FLR FIN	455	1.00	455
PRS	PIERS	616	-0.05	-31
VLT	VAULTED	713	0.05	36
FFU	FST FLR UNFIN	884	0.50	442
SLB	SLAB	884	0.00	0
DEK	DECK/ENTRANCE	230	0.10	23
GLA:	1,990	5,317		2,460

2017 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 182,901  
Year Built: 1979  
Condition For Age: GOOD 15 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 15 %  
Building Value: \$ 155,500

OWNER INFORMATION			SALES HISTORY						PICTURE		
LAUDANI, SCOTT G			Date	Book	Page	Type	Price	Grantor			
109 RIVER ROAD			06/16/2017	3559	1389	Q1	217,000	STG, LLC			
ALLENSTOWN, NH 03275			03/27/2017	3550	1381	U151	147,090	WELLS FARGO BANKM N.A			
			12/01/2005	2847	1059	Q1	195,000	JODOIN, ROBERT R.?			
			10/06/2005	2829	1118	Q1	168,533	GAOUETTE, EVELYN?			
			08/14/2003	2551	1757	Q1	155,000	CHENEY, ARTHUR?			
LISTING HISTORY			NOTES								
11/24/15	ERVIM		GRY; DRVWY OFF WALL ST; EXT SIDING & WINDOW;S06; KIT 06, &								
10/29/15	INSP	MARKED FOR INSPECTION	PARTIAL BATH UPDATES, NEW FLR COVERING; THROUGHOUT; PELLET								
06/11/12	TC	INT. INSPECT	STOVE; INTERIOR REDONE OVER LAST YRS; 11/15 NOH; CORR'D XF0BS; PU								
08/02/11	BL	NO ENTRY	DEK, EST SLB; EXT GOOD COND FOR AGE; 4/17 4-SALE AP \$215,000;								
08/29/07	SH	MISC REASON									
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes				
GARAGE-1 STY/ATTIC	528	24 x 22	90	33.00	90	14,113					
SHED-WOOD	144	18 x 8	171	10.00	60	1,477	ATT GAR				
SHED-EQUIPMENT	36	6 x 6	400	8.00	20	230	ATT GAR				
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000					
18,800											
MUNICIPAL SOFTWARE BY AVITAR											
ALLENSTOWN ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features	Land								
2015	\$ 90,700		\$ 9,200	\$ 59,300							
				Parcel Total: \$ 159,200							
2016	\$ 91,700		\$ 10,300	\$ 59,300							
				Parcel Total: \$ 161,300							
2017	\$ 95,100		\$ 18,800	\$ 87,200							
				Parcel Total: \$ 201,100							
LAND VALUATION											
Zone: IND - INDUSTRIAL			Minimum Acreage: 1.00	Minimum Frontage: 75			Site: AVERAGE Driveway: PAVED Road: PAVED				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
IF RES	0.460 ac	79,259	F	110	100	100	100	-- LEVEL	100	87,200	0 N 87,200
		0.460 ac									
		79,259	F	110	100	100	100	-- LEVEL	100	87,200	
		0.460 ac									

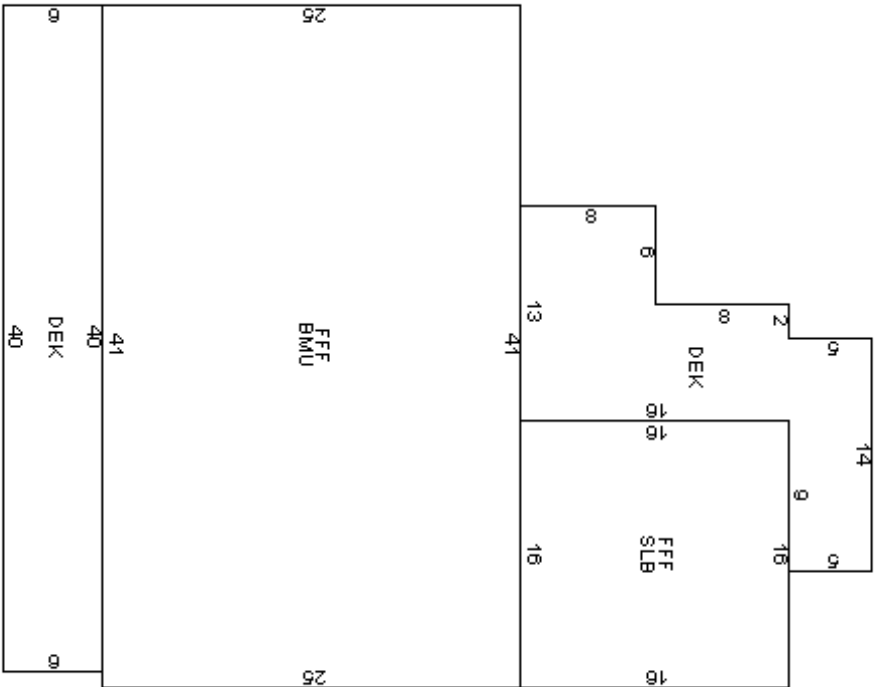
PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS
		LAUDANI, SCOTT G  109 RIVER ROAD  ALLENSTOWN, NH 03275	District	Percentage	Model: 1.00 STORY RANCH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: UNSPECIFIED Floor: UNSPECIFIED Heat: OIL/FA DUCTED Bedrooms: 2    Baths: 2.0    Fixtures: 8 Extra Kitchens:    Fireplaces: A/C: No    Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.0441    Base Rate: RSA 80.00 Bldg. Rate: 1.0023 Sq. Foot Cost: \$ 80.19
			PERMITS		
			Date	Permit ID	

**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1281	1.00	1281
BMU	BSMNT	1025	0.15	154
SLB	SLAB	256	0.00	0
DEK	DECK/ENTRANCE	470	0.10	47
GLA: 1,281		3,032		1,482

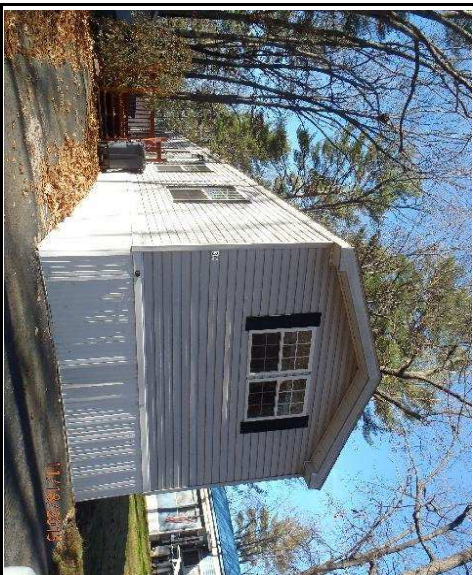
**2017 BASE YEAR BUILDING VALUATION**

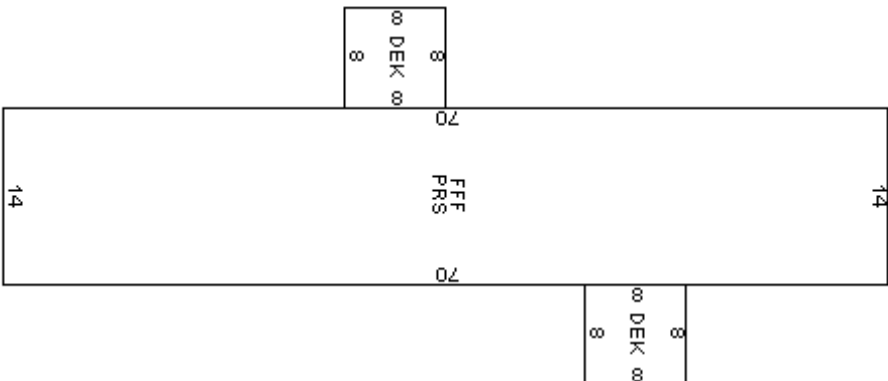
Market Cost New:	\$ 118,842
Year Built:	1955
Condition For Age:	GOOD
Physical:	20 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	20 %
Building Value:	\$ 95,100







<b>PICTURE</b>		<b>OWNER</b>		<b>TAXABLE DISTRICTS</b>		<b>BUILDING DETAILS</b>					
		<b>ROBERTSON, GLEN</b> ROBERTSON, KATHLEEN 30 FULLAM CIRCLE  ALLENSTOWN, NH 03275-2247		<table><tr><th>District</th><th>Percentage</th></tr><tr><td> </td><td> </td></tr></table>		District	Percentage			Model: 1.00 STORY MOBILE HOM Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: LAMINATE/LINOLEUM OR SIM Heat: OIL/FA DUCTED Bedrooms: 2    Baths: 2.0    Fixtures: 6 Extra Kitchens:    Fireplaces: A/C: Yes    100.00 %    Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 1.0178    Base Rate: MHS 34.00 Bldg. Rate: 1.1084 Sq. Foot Cost: \$ 37.69	
						District	Percentage				
<b>PERMITS</b>											
Date	Permit ID	Permit Type	Notes								

				<b>BUILDING SUB AREA DETAILS</b>			
<b>ID</b>	<b>Description</b>	<b>Area</b>	<b>Adj.</b>	<b>Effect.</b>			
FFF	FST FLR FIN	980	1.00	980			
PRS	PIERS	980	-0.05	-49			
DEK	DECK/ENTRANCE	128	0.10	13			
<b>GLA:</b>	<b>980</b>	<b>2,088</b>		<b>944</b>			
<b>2017 BASE YEAR BUILDING VALUATION</b>							
Market Cost New:		<b>\$ 35,579</b>					
Year Built: 1998							
Condition For Age: AVERAGE		<b>28 %</b>					
Physical:							
Functional:							
Economic:							
Temporary:							
Total Depreciation:		<b>28 %</b>					
Building Value:		<b>\$ 25,600</b>					



# ***SECTION 9***

## **C. FINAL VALUATION TABLES**



Land Pricing Zones

Zone 01			
Description:	B - BUSINESS	\$ 25,000 @	0.010 ac
Lot Size:	1.00	\$ 70,000 @	0.100 ac
Frontage:	75	\$ 75,000 @	0.230 ac
Lot Price:	\$ 84,000	\$ 80,000 @	0.500 ac
Excess Acreage:	\$ 2,500	\$ 84,000 @	1.000 ac
Excess Frontage:	\$ 75	\$ 84,000 @	1.000 ac
Water Frontage:	\$ 100,000	\$ 84,000 @	1.000 ac
View:	\$ 50,000		

Zone 02			
Description:	C - COMMERCIAL	\$ 2,500 @	0.010 ac
Lot Size:	1.00	\$ 40,000 @	0.100 ac
Frontage:	150	\$ 55,000 @	0.230 ac
Lot Price:	\$ 63,000	\$ 60,000 @	0.500 ac
Excess Acreage:	\$ 2,500	\$ 63,000 @	1.000 ac
Excess Frontage:	\$ 100	\$ 63,000 @	1.000 ac
Water Frontage:	\$ 100,000	\$ 63,000 @	1.000 ac
View:	\$ 50,000		

Zone 03			
Description:	CLI - COMM/LIGHT IND	\$ 25,000 @	0.010 ac
Lot Size:	1.00	\$ 70,000 @	0.100 ac
Frontage:	75	\$ 75,000 @	0.230 ac
Lot Price:	\$ 84,000	\$ 80,000 @	0.500 ac
Excess Acreage:	\$ 2,500	\$ 84,000 @	1.000 ac
Excess Frontage:	\$ 75	\$ 84,000 @	1.000 ac
Water Frontage:	\$ 100,000	\$ 84,000 @	1.000 ac
View:	\$ 50,000		

Zone 04			
Description:	IND - INDUSTRIAL	\$ 25,000 @	0.010 ac
Lot Size:	1.00	\$ 70,000 @	0.100 ac
Frontage:	75	\$ 75,000 @	0.230 ac
Lot Price:	\$ 84,000	\$ 80,000 @	0.500 ac
Excess Acreage:	\$ 2,500	\$ 84,000 @	1.000 ac
Excess Frontage:	\$ 75	\$ 84,000 @	1.000 ac
Water Frontage:	\$ 100,000	\$ 84,000 @	1.000 ac
View:	\$ 50,000		

Zone 05			
Description:	OSF - OPN SPACE/FRM	\$ 25,000 @	0.010 ac
Lot Size:	5.00	\$ 70,000 @	0.100 ac
Frontage:	200	\$ 75,000 @	0.230 ac
Lot Price:	\$ 94,000	\$ 80,000 @	0.500 ac
Excess Acreage:	\$ 2,500	\$ 84,000 @	1.000 ac
Excess Frontage:	\$ 100	\$ 86,000 @	2.000 ac
Water Frontage:	\$ 100,000	\$ 89,000 @	3.000 ac
View:	\$ 50,000	\$ 91,500 @	4.000 ac
		\$ 94,000 @	5.000 ac

Zone 06			
<b>Description:</b>	R1 - RESIDENTIAL 1	\$ 25,000 @	0.010 ac
<b>Lot Size:</b>	0.23	\$ 70,000 @	0.100 ac
<b>Frontage:</b>	100	\$ 75,000 @	0.230 ac
<b>Lot Price:</b>	\$ 75,000	\$ 75,000 @	0.230 ac
<b>Excess Acreage:</b>	\$ 2,500	\$ 75,000 @	0.230 ac
<b>Excess Frontage:</b>	\$ 100	\$ 75,000 @	0.230 ac
<b>Water Frontage:</b>	\$ 100,000	\$ 75,000 @	0.230 ac
<b>View:</b>	\$ 50,000		

Zone 07			
<b>Description:</b>	R2 - RESIDENTIAL 2	\$ 25,000 @	0.010 ac
<b>Lot Size:</b>	0.92	\$ 70,000 @	0.100 ac
<b>Frontage:</b>	200	\$ 75,000 @	0.230 ac
<b>Lot Price:</b>	\$ 83,400	\$ 80,000 @	0.500 ac
<b>Excess Acreage:</b>	\$ 2,500	\$ 83,400 @	0.920 ac
<b>Excess Frontage:</b>	\$ 100	\$ 83,400 @	0.920 ac
<b>Water Frontage:</b>	\$ 100,000	\$ 83,400 @	0.920 ac
<b>View:</b>	\$ 50,000		

Zone 08			
<b>Description:</b>	U - UTILITY	\$ 2,500 @	0.010 ac
<b>Lot Size:</b>	1.00	\$ 40,000 @	0.100 ac
<b>Frontage:</b>	150	\$ 55,000 @	0.230 ac
<b>Lot Price:</b>	\$ 63,000	\$ 60,000 @	0.500 ac
<b>Excess Acreage:</b>	\$ 2,500	\$ 63,000 @	1.000 ac
<b>Excess Frontage:</b>	\$ 100	\$ 63,000 @	1.000 ac
<b>Water Frontage:</b>	\$ 100,000	\$ 63,000 @	1.000 ac
<b>View:</b>	\$ 50,000	\$ 63,000 @	1.000 ac

Land Use Codes	
Code	Description
79D	79-D HISTORIC BARN
79F	79-F FARM STRUCT
CI	COM/IND
EX-F	EXEMPT-FED
EX-M	EXEMPT-MUNIC
EX-P	EXEMPT-PILT
EX-S	EXEMPT-STATE
R1	1F RES
R1A	1F RES WTR ACS
R1W	1F RES WTRFRNT
R2	2F RES
R2A	2F RES WTR ACS
R2W	2F RES WTRFRNT
R3	3F RES
R3A	3F RES WTR ACS
R3W	3F RES WTRFRNT
R4	4F RES
R4A	4F RES WTR ACS
R4W	4F RES WTRFRNT
UTL	UTILITY-OTHER
UTLE	UTILITY-ELEC
UTLG	UTILITY-GAS
UTLW	UTILITY-WATER

Neighborhoods		
Code	Adjustment	Factor
A	AVG -40	60
B	AVG -30	70
C	AVG -20	80
D	AVG -10	90
E	AVG	100
F	AVG +10	110
G	AVG +20	120
H	AVG +30	130
I	AVG +40	140
J	AVG +50	150
K	AVG +60	160
L	AVG +70	170
M	AVG +80	180
N	AVG +90	190
P	AVG +100	200
Q	SPECIAL	225
R	SPECIAL +50	250
S	SPECIAL +75	275
T	SPECIAL 300%	300
X	BACKLAND	100

Site Modifiers		
Code	Description	Factor
A	AVERAGE	100
E	EXCELLENT	115
F	FAIR	95
G	GOOD	105
N	NATURAL	90
NA	N/A	100
P	POOR	80
U	UND/WDS	63
UN	UND/CLR	63
Y	VERY GOOD	110

Topography Modifiers		
Code	Description	Factor
L	LEVEL	100
M	MILD	95
MO	MODERATE	85
R	ROLLING	90
S	STEEP	75
S1	VERY STEEP	65
SE	SEVERE	50

Road Modifiers		
Code	Description	Factor
D	DIRT	95
G	DIRT/GRAVEL	95
K	N/A	100
P	PAVED	100

Driveway Modifiers		
Code	Description	Factor
B	BRICK/COBBLESTONE	105
C	CONCRETE	105
D	DIRT	95
G	DIRT/GRAVEL/HARDPA	95
N/A	N/A	100
P	PAVED	100
U	UNDEVELOPED	90

Current Use Codes			
Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	\$ 15.00	\$ 60.00
CUFL	FARM LAND	\$ 25.00	\$ 425.00
CUMH	MNGD HARDWD	\$ 31.00	\$ 46.00
CUMO	MNGD OTHER	\$ 22.00	\$ 32.00
CUMW	MNGD PINE	\$ 68.00	\$ 102.00
CUUH	UNMNGD HARDWD	\$ 51.00	\$ 76.00
CUUL	UNPRODUCTIVE	\$ 22.00	\$ 22.00
CUUO	UNMNGD OTHER	\$ 36.00	\$ 54.00
CUUW	UNMNGD PINE	\$ 113.00	\$ 170.00
CUWL	WETLANDS	\$ 22.00	\$ 22.00

View Subjects		
Code	Description	Factor
HLS	HILLS	50
MTS	MOUNTAINS	100
STR	STREAMS/RIVERS	50

View Widths		
Code	Description	Factor
AVG	AVERAGE	80
NAR	NARROW	50
PAN	PANORAMIC	110
TUN	TUNNEL	25
WID	WIDE	100

View Depths		
Code	Description	Factor
FULL	FULL	100
D25	TOP 25	25
D50	TOP 50	50
D75	TOP 75	75

View Distances		
Code	Description	Factor
DST	DISTANT	100
EXT	EXTREME	150
CLS	NEAR OR CLOSE	50

Allenstown  
Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
10	100.00	61	84.00	112	68.00	163	52.00	214	36.00
11	99.00	62	84.00	113	68.00	164	52.00	215	36.00
12	99.00	63	83.00	114	67.00	165	51.00	216	36.00
13	99.00	64	83.00	115	67.00	166	51.00	217	35.00
14	98.00	65	83.00	116	67.00	167	51.00	218	35.00
15	98.00	66	82.00	117	66.00	168	51.00	219	35.00
16	98.00	67	82.00	118	66.00	169	50.00	220	34.00
17	98.00	68	82.00	119	66.00	170	50.00	221	34.00
18	97.00	69	81.00	120	65.00	171	50.00	222	34.00
19	97.00	70	81.00	121	65.00	172	49.00	223	33.00
20	97.00	71	81.00	122	65.00	173	49.00	224	33.00
21	96.00	72	80.00	123	65.00	174	49.00	225	33.00
22	96.00	73	80.00	124	64.00	175	48.00	226	32.00
23	96.00	74	80.00	125	64.00	176	48.00	227	32.00
24	95.00	75	79.00	126	64.00	177	48.00	228	32.00
25	95.00	76	79.00	127	63.00	178	47.00	229	32.00
26	95.00	77	79.00	128	63.00	179	47.00	230	31.00
27	94.00	78	79.00	129	63.00	180	47.00	231	31.00
28	94.00	79	78.00	130	62.00	181	46.00	232	31.00
29	94.00	80	78.00	131	62.00	182	46.00	233	30.00
30	93.00	81	78.00	132	62.00	183	46.00	234	30.00
31	93.00	82	77.00	133	61.00	184	46.00	235	30.00
32	93.00	83	77.00	134	61.00	185	45.00	236	29.00
33	93.00	84	77.00	135	61.00	186	45.00	237	29.00
34	92.00	85	76.00	136	60.00	187	45.00	238	29.00
35	92.00	86	76.00	137	60.00	188	44.00	239	28.00
36	92.00	87	76.00	138	60.00	189	44.00	240	28.00
37	91.00	88	75.00	139	60.00	190	44.00	241	28.00
38	91.00	89	75.00	140	59.00	191	43.00	242	27.00
39	91.00	90	75.00	141	59.00	192	43.00	243	27.00
40	90.00	91	74.00	142	59.00	193	43.00	244	27.00
41	90.00	92	74.00	143	58.00	194	42.00	245	27.00
42	90.00	93	74.00	144	58.00	195	42.00	246	26.00
43	89.00	94	74.00	145	58.00	196	42.00	247	26.00
44	89.00	95	73.00	146	57.00	197	41.00	248	26.00
45	89.00	96	73.00	147	57.00	198	41.00	249	25.00
46	88.00	97	73.00	148	57.00	199	41.00	250	25.00
47	88.00	98	72.00	149	56.00	200	41.00		
48	88.00	99	72.00	150	56.00	201	40.00		
49	88.00	100	72.00	151	56.00	202	40.00		
50	87.00	101	71.00	152	55.00	203	40.00		
51	87.00	102	71.00	153	55.00	204	39.00		
52	87.00	103	71.00	154	55.00	205	39.00		
53	86.00	104	70.00	155	55.00	206	39.00		
54	86.00	105	70.00	156	54.00	207	38.00		
55	86.00	106	70.00	157	54.00	208	38.00		
56	85.00	107	70.00	158	54.00	209	38.00		
57	85.00	108	69.00	159	53.00	210	37.00		
58	85.00	109	69.00	160	53.00	211	37.00		
59	84.00	110	69.00	161	53.00	212	37.00		
60	84.00	111	68.00	162	52.00	213	37.00		

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Description	Rate	DPR
50 PINEWOOD	30,000.00 ea	0.00
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
BARN-1STRY	18.00 sf	40.00
BARN-1STRY/BSMNT	20.00 sf	40.00
BARN-1STRY/LOFT	22.00 sf	40.00
BARN-1STRY/LOFT/BSMT	24.00 sf	40.00
BARN-2STRY	26.00 sf	40.00
BARN-2STRY/BSMNT	28.00 sf	40.00
BARN-2STRY/LOFT	29.00 sf	40.00
BARN-2STRY/LOFT/BSMT	30.00 sf	40.00
BATH HOUSE	25.00 sf	50.00
BBALL COURT	18,000.00 ea	0.00
BEAR BROOK GARDEN II	10,000.00 ea	0.00
BOAT DOCK	10.00 sf	50.00
BOAT HOUSE	30.00 sf	0.00
CABANA	30.00 sf	0.00
CABIN	25.00 sf	60.00
CAMP SITE WSE	1,500.00 ea	0.00
CAMPER	20.00 sf	0.00
CANOPY	23.00 sf	60.00
CARPORT METAL	8.00 sf	50.00
CARPORT WOOD	11.00 sf	50.00
COLD STORAGE	50.00 sf	0.00
COMMON LAND	50,000.00 ea	0.00
CONC SLAB	5.00 sf	0.00
COOPS-POULTRY	10.00 sf	40.00
DECK	7.00 sf	50.00
DRIVE UP WINDOW	10,000.00 ea	0.00
D-UP W/PNEUMATIC	19,000.00 ea	0.00
ELEVATOR/FREIGHT	30,000.00 ea	0.00
ELEVATOR/PASSENGER	20,000.00 ea	0.00
FENCE COMMERCIAL/FT	15.00 ea	75.00
FIREPLACE 1-CUST	5,000.00 ea	0.00
FIREPLACE 1-STAND	3,000.00 ea	0.00
FIREPLACE 2-CUST	8,500.00 ea	0.00
FIREPLACE 2-STAND	5,000.00 ea	0.00
FIREPLACE 3-CUST	12,000.00 ea	0.00
FIREPLACE 3-STAND	6,500.00 ea	0.00
FIREPLACE 4-CUST	15,000.00 ea	0.00
FIREPLACE 4-STAND	8,000.00 ea	0.00
FIREPLACE 5-CUST	17,500.00 ea	0.00
FIREPLACE 5-STAND	9,500.00 ea	0.00
FIREPLACE 6-CUST	19,000.00 ea	0.00
FIREPLACE 6-STAND	11,000.00 ea	0.00
FOUNDATION	20.00 sf	60.00
GARAGE-1 STY	30.00 sf	60.00
GARAGE-1 STY/ATTIC	33.00 sf	60.00
GARAGE-1 STY/BSMT	34.00 sf	60.00
GARAGE-1.5 STY	34.00 sf	60.00
GARAGE-1.5 STY/BSMT	35.00 sf	60.00
GARAGE-1.75 STY	35.00 sf	0.00
GARAGE-1.75 STY/BSMT	38.00 sf	0.00
GARAGE-2 STY	36.00 sf	60.00
GARAGE-2 STY/BSMT	39.00 sf	60.00
GARAGE-ATTIC/BSMT	33.00 sf	60.00
GARAGE-ATTIC/BSMT	35.00 sf	0.00
GAZEBO	12.00 sf	0.00
GENERATOR COMMERCIAL	10,000.00 ea	0.00
GREENHOUSE-GLASS	24.00 sf	40.00
GREENHOUSE-POLY	5.00 sf	0.00
HERITAGE	30,000.00 ea	0.00
HOLIDAY ACRES	10,000.00 ea	0.00
HOT TUB	1,500.00 ea	0.00
HOULE	30,000.00 ea	0.00
KENNELS	12.00 sf	50.00
LEAN-TO	4.00 sf	50.00
LETENDRE COM LAND	30,000.00 ea	0.00
LIFTS-COMMERCIAL	4,000.00 ea	60.00
LIGHTS-P LOT DBL	2,700.00 ea	0.00
LIGHTS-P LOT FOUR	4,700.00 ea	0.00
LIGHTS-P LOT SINGLE	1,700.00 ea	0.00
LIGHTS-P LOT TRIPLE	3,700.00 ea	0.00
LOADING DOCKS	5,000.00 ea	50.00
MH SITES	30,000.00 ea	0.00

Description	Rate	DPR
PATIO	7.00 sf	50.00
PAVING	3.25 sf	60.00
POLE BARN	8.00 sf	0.00
POOL-ABOVE GROUND	6.00 sf	60.00
POOL-ENCLOSED	30.00 sf	0.00
POOL-INGRND-GUNITE	33.00 sf	60.00
POOL-INGRND-VINYL	28.00 sf	60.00
PORCH	15.00 sf	0.00
PUMP-GAS/OIL-DOUBLE	9,400.00 ea	75.00
PUMP-GAS/OIL-MIXING	8,200.00 ea	75.00
PUMP-GAS/OIL-SINGLE	7,500.00 ea	75.00
RIDING ARENA	18.00 sf	0.00
SALLY SUNCOOK NO VU	46,000.00 ea	0.00
SALLYS SUNCOOK RIVER	56,000.00 ea	0.00
SAUNA	75.00 sf	50.00
SCALE 40 TON	43,000.00 ea	0.00
SCALE 50 TON	48,700.00 ea	0.00
SCALE 60 TON	55,000.00 ea	0.00
SCALE 70 TON	63,500.00 ea	0.00
SCREENHOUSE	14.00 sf	50.00
SHED-EQUIPMENT	8.00 sf	0.00
SHED-METAL	6.00 sf	60.00
SHED-VINYL	7.00 sf	0.00
SHED-WOOD	10.00 sf	50.00
SHOP-AVG	18.00 sf	60.00
SHOP-EX	25.00 sf	60.00
SHOP-GOOD	21.00 sf	60.00
SILO-BRICK	32.00 sf	40.00
SILO-CONCRETE	27.00 sf	40.00
SILO-STEEL	32.00 sf	40.00
SILO-WOOD	22.00 sf	40.00
SOLAR ELECT PANEL	600.00 ea	0.00
SOLAR H20 PANEL	600.00 ea	0.00
SPRINKLER HEADS	150.00 ea	75.00
SPRINKLERED AREA	3.00 sf	0.00
STABLES	21.00 sf	50.00
SWIFTWATER CL	7,500.00 ea	0.00
TANKS FUEL/WTR PRESS	5.00 ea	0.00
TANKS-FUEL/WATER	3.00 ea	50.00
TENNIS COURT(S)	18,000.00 ea	50.00
TOWNHOUSE	30,000.00 ea	0.00
VAULTS	150.00 sf	75.00



**Allenstown**  
**Features & Outbuildings Size Adjustment Factors**

Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.
	4.00	165	1.57	285	1.16	495	0.92	1,885	0.68
50	3.80	170	1.54	290	1.15	510	0.91	2,135	0.67
55	3.51	175	1.51	295	1.14	525	0.90	2,465	0.66
60	3.27	180	1.49	300	1.13	545	0.89	2,910	0.65
65	3.06	185	1.46	305	1.12	565	0.88	3,560	0.64
70	2.89	190	1.44	315	1.11	585	0.87	4,575	0.63
75	2.73	195	1.42	320	1.10	605	0.86	6,405	0.62
80	2.60	200	1.40	325	1.09	630	0.85	10,670	0.61
85	2.48	205	1.38	330	1.08	655	0.84	32,000	0.60
90	2.38	210	1.36	340	1.07	685	0.83		
95	2.28	215	1.34	345	1.06	715	0.82		
100	2.20	220	1.33	355	1.05	745	0.81		
105	2.12	225	1.31	360	1.04	785	0.80		
110	2.05	230	1.30	370	1.03	825	0.79		
115	1.99	235	1.28	380	1.02	865	0.78		
120	1.93	240	1.27	390	1.01	915	0.77		
125	1.88	245	1.25	400	1.00	970	0.76		
130	1.83	250	1.24	410	0.99	1,035	0.75		
135	1.79	255	1.23	420	0.98	1,105	0.74		
140	1.74	260	1.22	430	0.97	1,190	0.73		
145	1.70	265	1.20	440	0.96	1,280	0.72		
150	1.67	270	1.19	455	0.95	1,395	0.71		
155	1.63	275	1.18	465	0.94	1,525	0.70		
160	1.60	280	1.17	480	0.93	1,685	0.69		

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## SOLAR PANELS

Market data suggests solar panels contribute to market value. Government and other incentives commonly available to the property owner are taken into consideration when developing the initial assessed value. Industry representatives suggest that newly installed panels have a life expectancy of at least 25 years, so the following depreciation schedule is used with a floor factor of 25%:

<u>Age</u>	<u>Condition Factor</u>
1-5 Years	100
6-10 Years	85
11-15 Years	70
16-20 Years	55
21-25 Years	40
25+ Years	25

It should be noted that Solar Panels may have differing condition factors to account for atypical sizes or noted physical condition issues.

# Allenstown

Building Base Rate Codes & Values				
Code	Description	Stand. Dpr.	Rate	SA
CAP	APARTMENTS	1.15	84.00	COM
CAU	AUTO DEALERSHIP	1.15	70.00	COM
CBB	INN/BED&BREAKFAST	1.00	72.00	COM
CBH	BOARDING HOUSE	1.15	65.00	COM
CBK	BANK	1.00	125.00	COM
CCS	COUNTRY STORE	1.15	75.00	COM
CCW	CAR WASH	1.25	60.00	COM
CDO	DORMITORIES	1.15	75.00	COM
CGS	GARAGE/SERVICE SHOP	1.25	46.00	COM
CHM	HOTEL/MOTEL	1.15	80.00	COM
CHO	HOSPITAL	1.15	130.00	COM
CHS	COMM HOUSE	1.25	80.00	RES
CHU	CHURCH	1.15	89.00	COM
CIA	GENERAL COMMERCIAL	1.15	65.00	COM
CIB	FACTORY	1.25	50.00	COM
CID	MISCELLANEOUS COMM.	1.15	48.00	COM
CIM	MALL STORES/DEPARTMT	1.15	75.00	COM
CLB	CLUB HOUSE	1.15	84.00	COM
CLC	LODGE/CLUBS	1.15	80.00	COM
CMD	COMM MH DOUBLEWIDE	2.00	39.00	RES
CMH	COMM MH SINGLE	2.50	34.00	MFH
CML	MINI LUBE	1.15	65.00	COM
CMM	MINI MARKET W/GAS	1.15	101.00	COM
CMO	MEDICAL OFFICES	1.15	100.00	COM
CMS	MINI STORAGE	1.25	32.00	COM
CNH	NURSING HOME	1.15	95.00	COM
COA	OFFICE/APTS	1.15	68.00	COM
COC	OFFICE CONDO	1.15	72.00	COM
COF	OFFICES	1.15	95.00	COM
CPE	PRIVATE EDUCATION	1.25	111.00	COM
CPO	POST OFFICE	1.15	90.00	COM
CRA	RETAIL/APTS	1.15	72.00	COM
CRF	FAST FOOD/DRIVE IN	1.15	85.00	COM
CRS	RESTAURANTS	1.15	91.00	COM
CSC	SHOPPING CENTER	1.15	71.00	COM
CSM	SMALL MFG	1.25	44.00	COM
CST	STORES	1.15	72.00	COM
CTH	THEATERS	1.15	70.00	COM
CVT	VETERINARY CLINIC	1.15	82.00	COM
CWH	COMM WAREHOUSE	1.25	26.00	COM
ECH	CHURCH	1.15	89.00	COM
ECL	EXEMPT CLUB HOUSE	1.15	84.00	COM
ECR	CHURCH RECTORY	1.00	90.00	RES
EFB	FIRE STATION	1.15	113.00	COM
EHG	HIGHWAY GARAGE	1.25	46.00	COM
EHS	EXEMPT HOUSING	1.25	80.00	RES
ELB	LIBRARY	1.25	136.00	COM
EMD	MH DOUBLE WIDE	2.00	39.00	RES
EMF	MULTI FAMILY	1.50	80.00	RES
EMS	MH SINGLE WIDE	2.50	34.00	MFH
EOF	EX OFFICE	1.15	100.00	COM
EPF	SAFETY COMPLEX	1.00	85.00	COM
EPS	POLICE STATION	1.15	90.00	COM
ESC	SCHOOLS/COLLEGE	1.25	111.00	COM
ETH	TOWN HALL	1.00	95.00	COM
ETO	TOWN OFFICES	1.00	85.00	COM
EWH	EXEMPT WAREHOUSE	1.25	37.00	COM
EWV	WASTE WATER PLANT	1.25	95.00	COM
EXA	TOWN BLDG EXEMPT	1.00	75.00	RES
IFA	MILL FACTORIES	1.15	50.00	IND
IMF	HEAVY MANUFACTURING	1.15	60.00	IND
IND	INDUSTRIAL	1.15	32.00	IND
IRD	INDUSTRIAL R/D	1.15	48.00	IND
IWH	IND WAREHOUSE	1.15	26.00	IND
MHD	DBL WIDE MH	2.00	39.00	RES
MHS	MOBILE HOMES	2.50	34.00	MFH
MRV	CAMPER	7.00	45.00	MFH
RCC	CONDO CONVERSION	1.25	80.00	RES
RCD	CONDOMINIUM	1.25	80.00	RES
RMF	MULTI FAMILY	1.50	80.00	RES

Building Sub Area Codes & Values		
Code	Description	Factor
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
CAN	CANOPY	0.10
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL CEILING	0.10
DEK	DECK/ENTRANCE	0.10
ENT	ENTRY WAY	0.10
EPF	ENCLOSED PORCH	0.70
EPU	COVERED BSMT ENT	0.35
FFF	FST FLR FIN	1.00
FFU	FST FLR UNFIN	0.50
GAR	GARAGE ATTCHD	0.45
HSF	1/2 STRY FIN	0.50
HSU	1/2 STRY UNFIN	0.25
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH FIN	0.25
PAT	PATIO	0.10
PRS	PIERS	-0.05
RBF	RAISED BSMNT FIN	0.50
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLAB	0.00
STO	STORAGE AREA	0.25
TQF	3/4 STRY FIN	0.75
TQU	3/4 STRY UNFIN	0.35
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.50
VLT	VAULTED CEILING	0.05

RSA	RESIDENTIAL	1.25	80.00	RES
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Building Quality Adjustments		
Code	Description	Factor
A0	AVG	1.00
A1	AVG+10	1.10
A2	AVG+20	1.20
A3	AVG+30	1.30
B1	AVG-10	0.90
B2	AVG-20	0.80
B3	AVG-30	0.70
B4	AVG-40	0.60
B5	AVG-50	0.50
A4	EXC	1.40
A5	EXC+10	1.50
A6	EXC+20	1.60
A7	EXC+40	1.80
A8	EXC+60	2.00
A9	LUXURIOUS	2.50
AA	SPECIAL USE	3.00

Building Roof Structures		
Code	Description	Points
A	FLAT	2.00
B	SHED	2.00
C	GABLE OR HIP	3.00
D	WOOD TRUSS	4.00
E	SALT BOX	4.00
F	MANSARD	5.00
G	GAMBREL	5.00
H	IRREGULAR	6.00

Building Exterior Wall Materials		
Code	Description	Points
1	CEMENT CLAPBOARDS	36.00
2	DECORATIVE BLOCK	36.00
5	STONE VENEER	38.00
A	MINIMUM	18.00
B	BELOW AVG	24.00
C	NOVELTY	34.00
D	AVERAGE	34.00
E	BOARD/BATTEN	34.00
F	ASBEST SHNGL	30.00
G	LOGS	34.00
H	ABOVE AVG	37.00
I	CLAP BOARD	34.00
J	CEDAR/REDWD	37.00
K	PREFAB WD PNL	32.00
L	WOOD SHINGLE	34.00
M	CNCRT OR BLK	28.00
N	CB STUCCO	34.00
O	ASPHALT	30.00
P	BRK VENEER	37.00
Q	BR ON MASONRY	40.00
R	STN ON MASONRY	42.00
S	VINYL SIDING	35.00
T	ALUM SIDING	33.00
U	PREFIN METAL	38.00
V	GLASS/THERMO	40.00
W	FANCY MASONRY	39.00
Y	MASONITE	28.00

Building Story Codes & Values		
Code	Description	Factor
A	1.00 STORY	1.00
B	1.50 STORY	0.98
C	1.75 STORY	0.98
D	2.00 STORY	0.97
E	2.50 STORY	0.95
F	2.75 STORY	0.92
G	3.00 STORY	0.92
H	3.5+ STORY	0.85
I	SPLT LVL	1.00

Building Roof Materials		
Code	Description	Points
A	METAL/TIN	2.00
B	ROLLED/COMPO	2.00
C	ASPHALT	3.00
D	TAR/GRAVEL	3.00
E	ASBEST PNL	3.00
F	ASBESTOS	3.00
G	CLAY/TILE	7.00
H	WD SHINGLE	5.00
I	SLATE	6.00
J	CORRUGATED COMP	3.00
K	PREFAB METALS	6.00
L	RUBBER MEMBRN	5.00
M	COMPOSITION	3.00
N	HIGH QUALITY COMP	7.00
S	STANDING SEAM	7.00

Building Frame Materials		
Code	Description	Factor
A	WOOD	100.00
B	MASONRY	100.00
C	REIN-CONCRETE	100.00
D	STEEL	100.00
E	SPECIAL	100.00

Building Interior Wall Materials		
Code	Description	Points
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTERED	27.00
D	DRYWALL	27.00
E	WOOD/LOG	30.00
F	PLYWOOD/PANEL	27.00
G	AVERAGE 4 USE	22.00
H	COMPOSITION BRD	27.00
I	CONCRETE	8.00
J	FIBERBOARD	27.00
L	LOG	27.00
M	PANEL	27.00
X	UNSPECIFIED	27.00

Building Heating Fuel Types		
Code	Description	Points
A	WOOD/COAL	0.50
B	OIL	1.00
C	GAS	1.00
D	ELECTRIC	1.00
E	SOLAR	1.10
F	NONE	0.00
X	UNSPECIFIED	1.00

Building Accessories		
	Description	Points
	CENTRAL AIR CONDITIONING	4.00
	EXTRA KITCHEN	2.00
	FIREPLACE	0.00
	GENERATOR	3.00

Building Interior Floor Materials		
Code	Description	Points
A	MIN PLYWD	5.00
B	CONCRETE	6.00
C	HARD TILE	12.00
D	LINOLEUM OR SIM	7.00
E	PINE/SOFT WD	10.00
F	HARDWOOD	11.00
G	PARQUET	12.00
H	CARPET	9.00
I	AVERAGE 4 USE	9.00
J	LAMINATE	9.00
K	VCT	12.00
P	PERGO	9.00
X	UNSPECIFIED	9.00

Building Heating System Types		
Code	Description	Points
A	NONE	0.00
B	CONVECTION	2.00
C	FA NO DUCTS	3.00
D	FA DUCTED	6.00
E	HOT WATER	6.00
F	STEAM	5.00
G	RAD ELECT	3.00
H	RAD WATER	6.00
I	CERAMIC QUARTS	4.00
J	HEAT PUMP	8.00
K	WALL/FLR FURNACE	6.00
X	UNSPECIFIED	6.00

Building Bedroom & Bathroom Points							
		Bedrooms					
		0	1	2	3	4	> 4
Bathrooms	0.0	0	2	3	4	5	6
	0.5	6	7	7	8	8	9
	1.0	9	10	10	11	11	12
	1.5	12	11	12	13	14	15
	2.0	13	12	13	14	15	16
	2.5	14	13	13	14	15	16
	3.0	15	14	14	15	16	17
	3.5	16	14	14	15	16	17
	4.0	17	14	15	16	17	18
	> 4.0	18	14	15	16	17	18

**Standard Age Only Building Depreciation Schedule**

Building Age Condition Classifications							
Age	Very Poor	Poor	Fair	Average	Good	Very Good	Excellent
1	-5	-4	-3	-1	-1	-1	-1
5	-11	-9	-7	-5	-4	-3	-2
10	-16	-13	-9	-8	-6	-5	-3
15	-19	-15	-12	-10	-8	-6	-4
20	-22	-18	-13	-11	-9	-7	-4
30	-27	-22	-16	-14	-11	-8	-5
40	-32	-25	-19	-16	-13	-9	-6
50	-35	-28	-21	-18	-14	-11	-7
60	-39	-31	-23	-19	-15	-12	-8
70	-42	-33	-25	-21	-17	-13	-8
80	-45	-36	-27	-22	-18	-13	-9
90	-47	-38	-28	-24	-19	-14	-9
100	-50	-40	-30	-25	-20	-15	-10
125	-56	-45	-34	-28	-22	-17	-11
150	-61	-49	-37	-31	-24	-18	-12
175	-66	-53	-40	-33	-26	-20	-13
200	-71	-57	-42	-35	-28	-21	-14
225	-75	-60	-45	-38	-30	-23	-15
250	-79	-63	-47	-40	-32	-24	-16
275	-83	-66	-50	-41	-33	-25	-17
300	-87	-69	-52	-43	-35	-26	-17

Depreciation can also be added for physical, functional, or economic reasons or conditions over and above the normal age depreciation.

The standard age depreciation can be further adjusted based on the standard depreciation rate of various buildings. The standard depreciation rate of residential buildings is typically 1%, while manufactured housing might be 3%. As such, a 10 year-old house in good condition would have 6% total depreciation, while similar manufactured homes would have 18% depreciation. See Building Base Rate Codes & Values chart for unique depreciation by building type.

Allenstown

Residential Building Area Size Adjustment Factors

Median Effective Area = 1700sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
155	4.00	219	3.03	302	2.39	486	1.75	1,244	1.11
156	3.97	220	3.02	304	2.38	490	1.74	1,275	1.10
157	3.95	221	3.01	305	2.37	495	1.73	1,308	1.09
158	3.93	222	3.00	307	2.36	500	1.72	1,342	1.08
159	3.91	223	2.99	309	2.35	505	1.71	1,378	1.07
160	3.89	224	2.98	311	2.34	510	1.70	1,417	1.06
161	3.87	225	2.97	313	2.33	515	1.69	1,457	1.05
162	3.85	226	2.96	315	2.32	520	1.68	1,500	1.04
163	3.83	227	2.95	317	2.31	526	1.67	1,545	1.03
164	3.81	228	2.94	319	2.30	531	1.66	1,594	1.02
165	3.80	229	2.93	321	2.29	537	1.65	1,645	1.01
166	3.78	230	2.92	323	2.28	543	1.64	1,700	1.00
167	3.76	231	2.91	325	2.27	548	1.63	1,759	0.99
168	3.74	232	2.90	327	2.26	554	1.62	1,821	0.98
169	3.72	233	2.89	329	2.25	560	1.61	1,889	0.97
170	3.70	234	2.88	331	2.24	567	1.60	1,962	0.96
171	3.69	235	2.87	333	2.23	573	1.59	2,040	0.95
172	3.67	236	2.86	336	2.22	580	1.58	2,125	0.94
173	3.65	237	2.85	338	2.21	586	1.57	2,217	0.93
174	3.63	238	2.84	340	2.20	593	1.56	2,318	0.92
175	3.62	239	2.83	342	2.19	600	1.55	2,429	0.91
176	3.60	241	2.82	345	2.18	607	1.54	2,550	0.90
177	3.58	242	2.81	347	2.17	614	1.53	2,684	0.89
178	3.57	243	2.80	349	2.16	622	1.52	2,833	0.88
179	3.55	244	2.79	352	2.15	630	1.51	3,000	0.87
180	3.54	245	2.78	354	2.14	637	1.50	3,188	0.86
181	3.52	246	2.77	357	2.13	646	1.49	3,400	0.85
182	3.50	248	2.76	359	2.12	654	1.48	3,643	0.84
183	3.49	249	2.75	362	2.11	662	1.47	3,923	0.83
184	3.47	250	2.74	364	2.10	671	1.46	4,250	0.82
185	3.46	251	2.73	367	2.09	680	1.45	4,636	0.81
186	3.44	252	2.72	370	2.08	689	1.44	5,100	0.80
187	3.43	254	2.71	372	2.07	699	1.43	5,667	0.79
188	3.41	255	2.70	375	2.06	708	1.42	6,375	0.78
189	3.40	256	2.69	378	2.05	718	1.41	7,286	0.77
190	3.39	258	2.68	381	2.04	729	1.40	8,500	0.76
191	3.37	259	2.67	383	2.03	739	1.39	10,200	0.75
192	3.36	260	2.66	386	2.02	750	1.38	12,750	0.74
193	3.34	262	2.65	389	2.01	761	1.37	17,000	0.73
194	3.33	263	2.64	392	2.00	773	1.36	25,500	0.72
195	3.32	264	2.63	395	1.99	785	1.35	51,000	0.71
196	3.30	266	2.62	398	1.98	797	1.34	100,000	0.71
197	3.29	267	2.61	402	1.97	810	1.33	200,000	0.7026
198	3.28	268	2.60	405	1.96	823	1.32	300,000	0.7017
199	3.26	270	2.59	408	1.95	836	1.31	400,000	0.7013
200	3.25	271	2.58	411	1.94	850	1.30	500,000	0.7010
201	3.24	273	2.57	415	1.93	864	1.29	600,000	0.7008
202	3.23	274	2.56	418	1.92	879	1.28	700,000	0.7007
203	3.21	276	2.55	421	1.91	895	1.27	800,000	0.7006
204	3.20	277	2.54	425	1.90	911	1.26	900,000	0.7006
205	3.19	279	2.53	429	1.89	927	1.25	1,000,000	0.7005
206	3.18	280	2.52	432	1.88	944	1.24		
207	3.16	282	2.51	436	1.87	962	1.23		
208	3.15	283	2.50	440	1.86	981	1.22		
209	3.14	285	2.49	443	1.85	1,000	1.21		
210	3.13	287	2.48	447	1.84	1,020	1.20		
211	3.12	288	2.47	451	1.83	1,041	1.19		
212	3.11	290	2.46	455	1.82	1,063	1.18		
213	3.09	291	2.45	459	1.81	1,085	1.17		
214	3.08	293	2.44	464	1.80	1,109	1.16		
215	3.07	295	2.43	468	1.79	1,133	1.15		
216	3.06	297	2.42	472	1.78	1,159	1.14		
217	3.05	298	2.41	477	1.77	1,186	1.13		
218	3.04	300	2.40	481	1.76	1,214	1.12		

Printed: 09/06/2017 12:15:19 pm

Allenstown

Commercial Building Area Size Adjustment Factors

Median Effective Area = 4000sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
364	4.00	463	3.29	638	2.58	1,026	1.87	2,609	1.16
365	3.99	465	3.28	642	2.57	1,034	1.86	2,667	1.15
366	3.98	467	3.27	645	2.56	1,043	1.85	2,727	1.14
367	3.97	469	3.26	649	2.55	1,053	1.84	2,791	1.13
368	3.96	471	3.25	652	2.54	1,062	1.83	2,857	1.12
369	3.95	472	3.24	656	2.53	1,071	1.82	2,927	1.11
370	3.94	474	3.23	659	2.52	1,081	1.81	3,000	1.10
372	3.93	476	3.22	663	2.51	1,091	1.80	3,077	1.09
373	3.92	478	3.21	667	2.50	1,101	1.79	3,158	1.08
374	3.91	480	3.20	670	2.49	1,111	1.78	3,243	1.07
375	3.90	482	3.19	674	2.48	1,121	1.77	3,333	1.06
376	3.89	484	3.18	678	2.47	1,132	1.76	3,429	1.05
377	3.88	486	3.17	682	2.46	1,143	1.75	3,529	1.04
379	3.87	488	3.16	686	2.45	1,154	1.74	3,636	1.03
380	3.86	490	3.15	690	2.44	1,165	1.73	3,750	1.02
381	3.85	492	3.14	694	2.43	1,176	1.72	3,871	1.01
382	3.84	494	3.13	698	2.42	1,188	1.71	4,000	1.00
383	3.83	496	3.12	702	2.41	1,200	1.70	4,138	0.99
385	3.82	498	3.11	706	2.40	1,212	1.69	4,286	0.98
386	3.81	500	3.10	710	2.39	1,224	1.68	4,444	0.97
387	3.80	502	3.09	714	2.38	1,237	1.67	4,615	0.96
388	3.79	504	3.08	719	2.37	1,250	1.66	4,800	0.95
390	3.78	506	3.07	723	2.36	1,263	1.65	5,000	0.94
391	3.77	508	3.06	727	2.35	1,277	1.64	5,217	0.93
392	3.76	511	3.05	732	2.34	1,290	1.63	5,455	0.92
393	3.75	513	3.04	736	2.33	1,304	1.62	5,714	0.91
395	3.74	515	3.03	741	2.32	1,319	1.61	6,000	0.90
396	3.73	517	3.02	745	2.31	1,333	1.60	6,316	0.89
397	3.72	519	3.01	750	2.30	1,348	1.59	6,667	0.88
399	3.71	522	3.00	755	2.29	1,364	1.58	7,059	0.87
400	3.70	524	2.99	759	2.28	1,379	1.57	7,500	0.86
401	3.69	526	2.98	764	2.27	1,395	1.56	8,000	0.85
403	3.68	529	2.97	769	2.26	1,412	1.55	8,571	0.84
404	3.67	531	2.96	774	2.25	1,429	1.54	9,231	0.83
405	3.66	533	2.95	779	2.24	1,446	1.53	10,000	0.82
407	3.65	536	2.94	784	2.23	1,463	1.52	10,909	0.81
408	3.64	538	2.93	789	2.22	1,481	1.51	12,000	0.80
410	3.63	541	2.92	795	2.21	1,500	1.50	13,333	0.79
411	3.62	543	2.91	800	2.20	1,519	1.49	15,000	0.78
412	3.61	545	2.90	805	2.19	1,538	1.48	17,143	0.77
414	3.60	548	2.89	811	2.18	1,558	1.47	20,000	0.76
415	3.59	550	2.88	816	2.17	1,579	1.46	24,000	0.75
417	3.58	553	2.87	822	2.16	1,600	1.45	30,000	0.74
418	3.57	556	2.86	828	2.15	1,622	1.44	40,000	0.73
420	3.56	558	2.85	833	2.14	1,644	1.43	60,000	0.72
421	3.55	561	2.84	839	2.13	1,667	1.42	120,000	0.7100
423	3.54	563	2.83	845	2.12	1,690	1.41	200,000	0.7060
424	3.53	566	2.82	851	2.11	1,714	1.40	300,000	0.7040
426	3.52	569	2.81	857	2.10	1,739	1.39	400,000	0.7030
427	3.51	571	2.80	863	2.09	1,765	1.38	500,000	0.7024
429	3.50	574	2.79	870	2.08	1,791	1.37	600,000	0.7020
430	3.49	577	2.78	876	2.07	1,818	1.36	700,000	0.7017
432	3.48	580	2.77	882	2.06	1,846	1.35	800,000	0.7015
433	3.47	583	2.76	889	2.05	1,875	1.34	900,000	0.7013
435	3.46	585	2.75	896	2.04	1,905	1.33	1,000,000	0.7012
436	3.45	588	2.74	902	2.03	1,935	1.32		
438	3.44	591	2.73	909	2.02	1,967	1.31		
440	3.43	594	2.72	916	2.01	2,000	1.30		
441	3.42	597	2.71	923	2.00	2,034	1.29		
443	3.41	600	2.70	930	1.99	2,069	1.28		
444	3.40	603	2.69	937	1.98	2,105	1.27		
446	3.39	606	2.68	945	1.97	2,143	1.26		
448	3.38	609	2.67	952	1.96	2,182	1.25		
449	3.37	612	2.66	960	1.95	2,222	1.24		
451	3.36	615	2.65	968	1.94	2,264	1.23		
453	3.35	619	2.64	976	1.93	2,308	1.22		
455	3.34	622	2.63	984	1.92	2,353	1.21		
456	3.33	625	2.62	992	1.91	2,400	1.20		
458	3.32	628	2.61	1,000	1.90	2,449	1.19		
460	3.31	632	2.60	1,008	1.89	2,500	1.18		
462	3.30	635	2.59	1,017	1.88	2,553	1.17		



Allenstown

Industrial Building Area Size Adjustment Factors

Median Effective Area = 11500sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
1,045	4.00	1,327	3.30	1,816	2.60	2,875	1.90	6,900	1.20
1,049	3.99	1,332	3.29	1,825	2.59	2,899	1.89	7,041	1.19
1,052	3.98	1,337	3.28	1,835	2.58	2,924	1.88	7,188	1.18
1,055	3.97	1,342	3.27	1,845	2.57	2,949	1.87	7,340	1.17
1,058	3.96	1,348	3.26	1,855	2.56	2,974	1.86	7,500	1.16
1,062	3.95	1,353	3.25	1,865	2.55	3,000	1.85	7,667	1.15
1,065	3.94	1,358	3.24	1,875	2.54	3,026	1.84	7,841	1.14
1,068	3.93	1,364	3.23	1,885	2.53	3,053	1.83	8,023	1.13
1,071	3.92	1,369	3.22	1,896	2.52	3,080	1.82	8,214	1.12
1,075	3.91	1,375	3.21	1,906	2.51	3,108	1.81	8,415	1.11
1,078	3.90	1,380	3.20	1,917	2.50	3,136	1.80	8,625	1.10
1,082	3.89	1,386	3.19	1,927	2.49	3,165	1.79	8,846	1.09
1,085	3.88	1,391	3.18	1,938	2.48	3,194	1.78	9,079	1.08
1,088	3.87	1,397	3.17	1,949	2.47	3,224	1.77	9,324	1.07
1,092	3.86	1,402	3.16	1,960	2.46	3,255	1.76	9,583	1.06
1,095	3.85	1,408	3.15	1,971	2.45	3,286	1.75	9,857	1.05
1,099	3.84	1,414	3.14	1,983	2.44	3,317	1.74	10,147	1.04
1,102	3.83	1,420	3.13	1,994	2.43	3,350	1.73	10,455	1.03
1,106	3.82	1,426	3.12	2,006	2.42	3,382	1.72	10,781	1.02
1,109	3.81	1,432	3.11	2,018	2.41	3,416	1.71	11,129	1.01
1,113	3.80	1,437	3.10	2,029	2.40	3,450	1.70	11,500	1.00
1,117	3.79	1,444	3.09	2,041	2.39	3,485	1.69	11,897	0.99
1,120	3.78	1,450	3.08	2,054	2.38	3,520	1.68	12,321	0.98
1,124	3.77	1,456	3.07	2,066	2.37	3,557	1.67	12,778	0.97
1,127	3.76	1,462	3.06	2,078	2.36	3,594	1.66	13,269	0.96
1,131	3.75	1,468	3.05	2,091	2.35	3,632	1.65	13,800	0.95
1,135	3.74	1,474	3.04	2,104	2.34	3,670	1.64	14,375	0.94
1,139	3.73	1,481	3.03	2,117	2.33	3,710	1.63	15,000	0.93
1,142	3.72	1,487	3.02	2,130	2.32	3,750	1.62	15,682	0.92
1,146	3.71	1,494	3.01	2,143	2.31	3,791	1.61	16,429	0.91
1,150	3.70	1,500	3.00	2,156	2.30	3,833	1.60	17,250	0.90
1,154	3.69	1,507	2.99	2,170	2.29	3,876	1.59	18,158	0.89
1,158	3.68	1,513	2.98	2,184	2.28	3,920	1.58	19,167	0.88
1,162	3.67	1,520	2.97	2,197	2.27	3,966	1.57	20,294	0.87
1,166	3.66	1,527	2.96	2,212	2.26	4,012	1.56	21,563	0.86
1,169	3.65	1,533	2.95	2,226	2.25	4,059	1.55	23,000	0.85
1,173	3.64	1,540	2.94	2,240	2.24	4,107	1.54	24,643	0.84
1,177	3.63	1,547	2.93	2,255	2.23	4,157	1.53	26,538	0.83
1,182	3.62	1,554	2.92	2,270	2.22	4,207	1.52	28,750	0.82
1,186	3.61	1,561	2.91	2,285	2.21	4,259	1.51	31,364	0.81
1,190	3.60	1,568	2.90	2,300	2.20	4,312	1.50	34,500	0.80
1,194	3.59	1,575	2.89	2,315	2.19	4,367	1.49	38,333	0.79
1,198	3.58	1,583	2.88	2,331	2.18	4,423	1.48	43,125	0.78
1,202	3.57	1,590	2.87	2,347	2.17	4,481	1.47	49,286	0.77
1,206	3.56	1,597	2.86	2,363	2.16	4,539	1.46	57,500	0.76
1,211	3.55	1,605	2.85	2,379	2.15	4,600	1.45	69,000	0.75
1,215	3.54	1,612	2.84	2,396	2.14	4,662	1.44	86,250	0.74
1,219	3.53	1,620	2.83	2,413	2.13	4,726	1.43	115,000	0.7300
1,223	3.52	1,627	2.82	2,430	2.12	4,792	1.42	172,500	0.7200
1,228	3.51	1,635	2.81	2,447	2.11	4,859	1.41	345,000	0.7100
1,232	3.50	1,643	2.80	2,464	2.10	4,929	1.40	400,000	0.7086
1,237	3.49	1,651	2.79	2,482	2.09	5,000	1.39	500,000	0.7069
1,241	3.48	1,659	2.78	2,500	2.08	5,074	1.38	600,000	0.7057
1,245	3.47	1,667	2.77	2,518	2.07	5,149	1.37	700,000	0.7049
1,250	3.46	1,675	2.76	2,537	2.06	5,227	1.36	800,000	0.7043
1,255	3.45	1,683	2.75	2,556	2.05	5,308	1.35	900,000	0.7038
1,259	3.44	1,691	2.74	2,575	2.04	5,391	1.34	1,000,000	0.7035
1,264	3.43	1,700	2.73	2,594	2.03	5,476	1.33		
1,268	3.42	1,708	2.72	2,614	2.02	5,565	1.32		
1,273	3.41	1,716	2.71	2,634	2.01	5,656	1.31		
1,278	3.40	1,725	2.70	2,654	2.00	5,750	1.30		
1,283	3.39	1,734	2.69	2,674	1.99	5,847	1.29		
1,287	3.38	1,742	2.68	2,695	1.98	5,948	1.28		
1,292	3.37	1,751	2.67	2,717	1.97	6,053	1.27		
1,297	3.36	1,760	2.66	2,738	1.96	6,161	1.26		
1,302	3.35	1,769	2.65	2,760	1.95	6,273	1.25		
1,307	3.34	1,778	2.64	2,782	1.94	6,389	1.24		
1,312	3.33	1,788	2.63	2,805	1.93	6,509	1.23		
1,317	3.32	1,797	2.62	2,828	1.92	6,635	1.22		
1,322	3.31	1,806	2.61	2,851	1.91	6,765	1.21		

Allenstown

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 1000sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
91	4.00	147	2.74	210	2.13	345	1.57	968	1.01
92	3.97	148	2.73	211	2.12	349	1.56	1,000	1.00
93	3.94	149	2.72	213	2.11	353	1.55	1,034	0.99
94	3.90	150	2.70	214	2.10	357	1.54	1,071	0.98
95	3.87	151	2.69	216	2.09	361	1.53	1,111	0.97
96	3.84	152	2.68	217	2.08	366	1.52	1,154	0.96
97	3.80	153	2.66	219	2.07	370	1.51	1,200	0.95
98	3.77	154	2.65	221	2.06	375	1.50	1,250	0.94
99	3.74	155	2.64	222	2.05	380	1.49	1,304	0.93
100	3.71	156	2.62	224	2.04	385	1.48	1,364	0.92
101	3.68	157	2.61	226	2.03	390	1.47	1,429	0.91
102	3.65	158	2.60	227	2.02	395	1.46	1,500	0.90
103	3.62	159	2.59	229	2.01	400	1.45	1,579	0.89
104	3.59	160	2.58	231	2.00	405	1.44	1,667	0.88
105	3.57	161	2.56	233	1.99	411	1.43	1,765	0.87
106	3.54	162	2.55	234	1.98	417	1.42	1,875	0.86
107	3.51	163	2.54	236	1.97	423	1.41	2,000	0.85
108	3.49	164	2.53	238	1.96	429	1.40	2,143	0.84
109	3.46	165	2.52	240	1.95	435	1.39	2,308	0.83
110	3.43	166	2.51	242	1.94	441	1.38	2,500	0.82
111	3.41	167	2.50	244	1.93	448	1.37	2,727	0.81
112	3.39	168	2.49	246	1.92	455	1.36	3,000	0.80
113	3.36	169	2.48	248	1.91	462	1.35	3,333	0.79
114	3.34	170	2.46	250	1.90	469	1.34	3,750	0.78
115	3.32	171	2.45	252	1.89	476	1.33	4,286	0.77
116	3.29	172	2.44	254	1.88	484	1.32	5,000	0.76
117	3.27	173	2.43	256	1.87	492	1.31	6,000	0.75
118	3.25	174	2.42	259	1.86	500	1.30	7,500	0.74
119	3.23	175	2.41	261	1.85	508	1.29	10,000	0.73
120	3.21	176	2.40	263	1.84	517	1.28	15,000	0.72
121	3.18	178	2.39	265	1.83	526	1.27	30,000	0.71
122	3.16	179	2.38	268	1.82	536	1.26	100,000	0.70
123	3.14	180	2.37	270	1.81	545	1.25	200,000	0.7015
124	3.12	181	2.36	273	1.80	556	1.24	300,000	0.7010
125	3.10	182	2.35	275	1.79	566	1.23	400,000	0.7007
126	3.09	183	2.34	278	1.78	577	1.22	500,000	0.7006
127	3.07	184	2.33	280	1.77	588	1.21	600,000	0.7005
128	3.05	185	2.32	283	1.76	600	1.20	700,000	0.7004
129	3.03	186	2.31	286	1.75	612	1.19	800,000	0.7004
130	3.01	188	2.30	288	1.74	625	1.18	900,000	0.7003
131	2.99	189	2.29	291	1.73	638	1.17	1,000,000	0.7003
132	2.98	190	2.28	294	1.72	652	1.16		
133	2.96	191	2.27	297	1.71	667	1.15		
134	2.94	192	2.26	300	1.70	682	1.14		
135	2.93	194	2.25	303	1.69	698	1.13		
136	2.91	195	2.24	306	1.68	714	1.12		
137	2.89	196	2.23	309	1.67	732	1.11		
138	2.88	197	2.22	313	1.66	750	1.10		
139	2.86	199	2.21	316	1.65	769	1.09		
140	2.85	200	2.20	319	1.64	789	1.08		
141	2.83	201	2.19	323	1.63	811	1.07		
142	2.82	203	2.18	326	1.62	833	1.06		
143	2.80	204	2.17	330	1.61	857	1.05		
144	2.79	205	2.16	333	1.60	882	1.04		
145	2.77	207	2.15	337	1.59	909	1.03		
146	2.76	208	2.14	341	1.58	937	1.02		

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Code	Description
11	NOT ASSESSD SEPARATE
12	SUBDIVIDED POST ASMT
13	IMPROVED POST SALE
14	IMPROVED POST ASMT
15	IMPRVMNT U/C AT ASMT
16	L/O ASMT - L/B SALE
17	L/B ASMT - L/O SALE
18	MULTIPLE PARCELS
19	NON-PRICE MPC
20	MULTI-TOWN PROPERTY
21	MPC-CAN SELL SEPRTRY
22	INDETERMINATE PRICE
23	NO STAMP PER DEED
24	ABUTTER SALE
25	INSUF CNT MKT EXPOSUR
26	MINERAL RIGHTS ONLY
27	LESS THAN 100% INT
28	LIFE EST/DEFER 1YR+
29	PLOTAGE/ASMBL IMPACT
30	TIMESHARE
31	EASEMENT/BOATSLIPS
32	TIMBER RIGHTS
33	LNDLRD/TENANT SALE
34	PUBLIC UTIL GRNTR/E
35	GOVMT AGENCY GRNTR/E
36	REL/CHAR/EDU GRNTR/E
37	FINANCIAL CO GRNTR/E
38	FAMILY/RELAT GRNTR/E
39	DIVORCE PRTY GRNTR/E
40	BUSIN AFFIL GRNTR/E
41	GOV REL ENT/NHH/FNMA
43	SHORT SALE RQ 3RDPTY
44	NONMKT TRUST GRNTR/E
45	BOUNDARY ADJUSTMT
47	OTHR SALE OF CONVENC
48	COURT/SHERIFF SALE
49	DEED INLIEU FORECLSR
50	TAX SALE
51	FORECLOSURE
52	OTHER FORCED SALE
54	DEED TO QUIET TITLE
55	UNSPECFIED DEED CONV
56	OTHER DOUBTFUL TITLE
57	LARGE VALUE IN TRADE
58	INSTALLMENT SALE
60	UNIDENT IN ASSR RECS
66	COMPLEX COMMRL SALE
67	UNK PERSONAL PROPRTY
69	LEASE W/ UNK TERMS
70	BUYR/SELR COST SHIFT
77	ASSMNT ENCUMBRANCES
80	SUBSID/ASSIST HOUSNG
81	ESTATE SALE/FDCY COV
87	XS LOCALE IN SAMPLE
88	XS PRP TYP IN SAMPLE
89	RESALE IN EQ PERIOD
90	RSA 79-A CURRENT USE
97	RSA 79-B CONSRV ESMT
98	SALE RELATD ASMT CHG
99	UNCLASSFYD EXCLUSION



# ***SECTION 10***

## **WATERFRONT, VIEW & BUILDING GRADE INFORMATION**

**A. WATERFRONT**

**B. VIEW REPORT**

**C. BUILDING GRADE REPORT**

**FOLLOWED BY PICTURE CATALOG**



## **A. WATERFRONT**

Grading waterfront, although somewhat objective due to the amount of waterfront, topography and presence or lack of a beach, the overall value different buyers are willing to spend for the same property varies dramatically due to individual likes and dislikes making the purchase somewhat emotional and to a degree subjective. This makes the assessing process more subjective than one may like, but it is a fact that buying and selling of property is not 100% objective. Docks are not separately assessed, as the value is inherent in the waterfront value.

Although the total market value of the property is expressed or displayed in separate parts, such as land, building, views and waterfront, it is the total value of the property that is most important. You may feel the view, waterfront, building or land is high or low, but if the total value represents market value and is equitable with similar properties, then your assessment is reasonable and fair.

The quality and desirability of waterfront varies widely as does the value attributed to various bodies of water and even the same body of water in two different municipalities.

Topography and access to the site, as well as to the waterfront itself varies and can greatly affect the market value. Because of this, it is rare to find two properties that are identical and as such adjustments must be made for water quality and access based on 3<sup>rd</sup> party data such as, NH DES when sales are lacking or limited.

Despite the possible lack of sales data, the assessor must still produce an equitable opinion of value for each and every property in town; sometimes making subjective adjustments for differences from property to property for what they feel affects the market value positively and/or negatively. This unfortunately may not always be demonstrated in sales data due to the lack of sales, so experience and common sense play a large part in this process, when local direct sales are lacking.

There are 80 properties designated with a waterfront adjustment ranging in contributory value of \$4,300 to \$33,300. These properties are largely on the Suncook River. The properties on the Iris Pond section have consistently sold for more and as such, the waterfront contributory value is higher. The following pictures depict the waterfront found and recent sales are noted.





## Allenstown Waterfront Report

Sorted By Waterfront Value



**Map Lot Sub:** 000102 000027 000000  
**Location:** 2 ALBIN AVENUE  
**Owner:** ALLENSTOWN, TOWN OF  
**Waterfront Value:** \$ 4,300

**Condition:** 5  
**Notes:** WF/FP



**Map Lot Sub:** 000102 000028 000000  
**Location:** 4 ALBIN AVENUE  
**Owner:** ALLENSTOWN, TOWN OF  
**Waterfront Value:** \$ 4,300

**Condition:** 5  
**Notes:** 160'/SUNCOOK RIVER



**Map Lot Sub:** 000102 000004 000000  
**Location:** 70 RIVERSIDE DRIVE  
**Owner:** MACDONALD, LISA  
**Waterfront Value:** \$ 4,500

**Condition:** 5  
**Notes:** 84'/SUNCOOK COVE W

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**Map Lot Sub:** 000102 000005 000000  
**Location:** 76 RIVERSIDE DRIVE  
**Owner:** CARTER, PAUL FRANKLIN  
**Waterfront Value:** \$ 4,500

**Condition:** 5

**Notes:** 256'/SUNCOOK/COVE

	<b>Date</b>	<b>Book/Page</b>	<b>Type</b>	<b>Price</b>
<b>Most Recent Sale:</b>	06/17/16	3519/190	Q I	\$110,000
<b>Current Assessment:</b>				\$109,900



**Map Lot Sub:** 000102 000007 000000  
**Location:** 154 PINWOOD ROAD  
**Owner:** DOBE, WILLIAM  
**Waterfront Value:** \$ 4,500

**Condition:** 5

**Notes:** 352'/SUNCOOK/COVE



**Map Lot Sub:** 000103 000002 000000  
**Location:** 32 RIVERSIDE DRIVE  
**Owner:** ALLENTOWN, TOWN OF  
**Waterfront Value:** \$ 4,800

**Condition:** 5

**Notes:** 90'/SUNCOOK RVR/FP



**Map Lot Sub:** 000103 000007 000001  
**Location:** 40 RIVERSIDE DRIVE  
**Owner:** RILEY RICHARD  
**Waterfront Value:** \$ 4,800

**Condition:** 5

**Notes:** 125'/SUNCOOK RIVER





**Map Lot Sub:** 000103 000013 000000  
**Location:** 54 RIVERSIDE DRIVE  
**Owner:** ALLENSTOWN, TOWN OF  
**Waterfront Value:** \$ 4,800

**Condition:** 5  
**Notes:** 80'/SUNCOOK RVR/FP



**Map Lot Sub:** 000103 000016 000000  
**Location:** 60 RIVERSIDE DRIVE  
**Owner:** TOUSIGNANT, GEORGE  
**Waterfront Value:** \$ 4,800

**Condition:** 5  
**Notes:** 182'/THE COVE WF



**Map Lot Sub:** 000104 000011 000000  
**Location:** 2 RIVERSIDE DRIVE  
**Owner:** ALLENSTOWN, TOWN OF  
**Waterfront Value:** \$ 4,800

**Condition:** 5  
**Notes:** 100'/SUNCOOK RV/FP



**Map Lot Sub:** 000104 000012 000000  
**Location:** 4 RIVERSIDE DRIVE  
**Owner:** ALLENSTOWN, TOWN OF  
**Waterfront Value:** \$ 4,800

**Condition:** 5  
**Notes:** 75'/SUNCOOK RVR/FP





**Map Lot Sub:** 000104 000015 000000  
**Location:** 10 RIVERSIDE DRIVE  
**Owner:** ALLENTOWN, TOWN OF  
**Waterfront Value:** \$ 4,800

**Condition:** 5  
**Notes:** 104'/SUNCOOK RV/FP



**Map Lot Sub:** 000104 000018 000000  
**Location:** 14 RIVERSIDE DRIVE  
**Owner:** ALLENTOWN, TOWN OF  
**Waterfront Value:** \$ 4,800

**Condition:** 5  
**Notes:** 125'/SUNCOOK RV/FP



**Map Lot Sub:** 000104 000019 000000  
**Location:** 16 RIVERSIDE DRIVE  
**Owner:** ALLENTOWN, TOWN OF  
**Waterfront Value:** \$ 4,800

**Condition:** 5  
**Notes:** 510'/SUNCOOK RV/FP



**Map Lot Sub:** 000104 000020 000000  
**Location:** 18 RIVERSIDE DRIVE  
**Owner:** MCLAUGHLIN, GLENN D.  
**Waterfront Value:** \$ 4,800

**Condition:** 5  
**Notes:** 100'/SUNCOOK RIVER





**Map Lot Sub:** 000104 000021 000000  
**Location:** 20 RIVERSIDE DRIVE  
**Owner:** ALLENTOWN, TOWN OF  
**Waterfront Value:** \$ 4,800

**Condition:** 5  
**Notes:** 85'/SUNCOOK RVR/FP



**Map Lot Sub:** 000104 000022 000000  
**Location:** 22 RIVERSIDE DRIVE  
**Owner:** ALLENTOWN, TOWN OF  
**Waterfront Value:** \$ 4,800

**Condition:** 5  
**Notes:** 92'/SUNCOOK RVR/FP



**Map Lot Sub:** 000101 000009 000000  
**Location:** 12 ALBIN AVENUE  
**Owner:** BENTLEY, SHERYL  
**Waterfront Value:** \$ 11,300

**Condition:** 15  
**Notes:** 160'/SUNCOOK RIVER



**Map Lot Sub:** 000101 000010 000000  
**Location:** 14 ALBIN AVENUE  
**Owner:** FORTIN, DANIEL C.  
**Waterfront Value:** \$ 11,300

**Condition:** 15  
**Notes:** 60+/-; SUNCOOK RV





**Map Lot Sub:** 000101 000011 000000  
**Location:** 16 ALBIN AVENUE  
**Owner:** RAYMOND, ARNOLD  
**Waterfront Value:** \$ 11,300

**Condition:** 15  
**Notes:** 80'/SUNCOOK RIVER



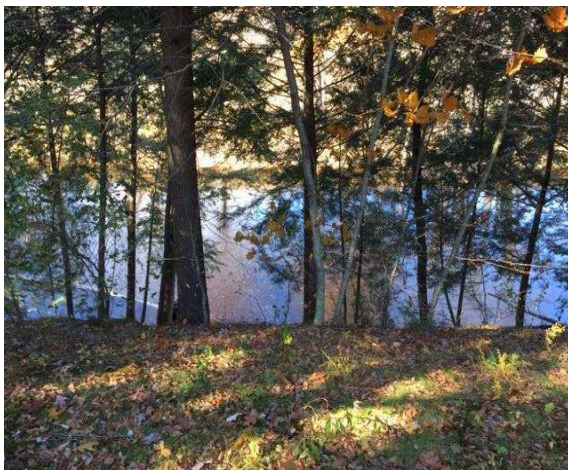
**Map Lot Sub:** 000101 000012 000000  
**Location:** 18 ALBIN AVENUE  
**Owner:** GEOFFREY M. & ANNE-RENE KRIS  
**Waterfront Value:** \$ 11,300

**Condition:** 15  
**Notes:** 80'/SUNCOOK RIVER



**Map Lot Sub:** 000101 000013 000000  
**Location:** 20 ALBIN AVENUE  
**Owner:** VALE, COREY B  
**Waterfront Value:** \$ 11,300

**Condition:** 15  
**Notes:** 160'/SUNCOOK RIVER



**Map Lot Sub:** 000101 000014 000000  
**Location:** 24 ALBIN AVENUE  
**Owner:** NOEL, JAMES G.  
**Waterfront Value:** \$ 11,300

**Condition:** 15  
**Notes:** 180+/- SUNCOOK RVR





**Map Lot Sub:** 000409 000007 000000  
**Location:** 34 ROY LANE  
**Owner:** BOY SCOUTS OF AMERICA, TROUP 2  
**Waterfront Value:** \$ 11,300

**Condition:** 15  
**Notes:** ACC/SUNCOOK RIVER



**Map Lot Sub:** 000409 000012 000000  
**Location:** 1 ROY LANE  
**Owner:** IODICE, ALFRED JR.  
**Waterfront Value:** \$ 11,300

**Condition:** 15  
**Notes:** DTW/SUNCOOK RIVER



**Map Lot Sub:** 000409 000001 000000  
**Location:** 46 CLEMENT ROAD  
**Owner:** PATRYN, KENNETH S.  
**Waterfront Value:** \$ 12,800

**Condition:** 15  
**Notes:** SUNCOOK RVR WF



**Map Lot Sub:** 000409 000003 000000  
**Location:** 60 CLEMENT ROAD  
**Owner:** WATSON, STANLEY  
**Waterfront Value:** \$ 12,800

**Condition:** 15  
**Notes:** 100'/SUNCOOK RIVER





**Map Lot Sub:** 000409 000004 000000  
**Location:** 61 CLEMENT ROAD  
**Owner:** JACKSON, DAVID  
**Waterfront Value:** \$ 12,800

**Condition:** 15  
**Notes:** 892'/XS/SUNCOOK WF



**Map Lot Sub:** 000409 000006 000000  
**Location:** 14 BOURQUE ROAD  
**Owner:** MASON, JACQUELINE  
**Waterfront Value:** \$ 12,800

**Condition:** 15  
**Notes:** SUNCOOK RIVER WF



**Map Lot Sub:** 000409 000014 000000  
**Location:** 276 PINWOOD ROAD  
**Owner:** FORTIN, THERESE L. & ROBERT J.  
**Waterfront Value:** \$ 13,500

**Condition:** 15  
**Notes:** DTW/SUNCOOK RIVER



**Map Lot Sub:** 000103 000003 000000  
**Location:** 34 RIVERSIDE DRIVE  
**Owner:** LUPIEN FAMILY IRR TRUST  
**Waterfront Value:** \$ 14,300

**Condition:** 15  
**Notes:** 94'/SUNCOOK RIVER





**Map Lot Sub:** 000103 000009 000000  
**Location:** 48 RIVERSIDE DRIVE  
**Owner:** FAY, EDWARD C.  
**Waterfront Value:** \$ 14,300

**Condition:** 15  
**Notes:** 105'/SUNCOOK RVR



**Map Lot Sub:** 000104 000002 000000  
**Location:** 21 FANNY DRIVE  
**Owner:** BRENNAN, MAUREEN  
**Waterfront Value:** \$ 14,300

**Condition:** 15  
**Notes:** 240'/SUNCOOK RIVER



**Map Lot Sub:** 000104 000013 000000  
**Location:** 6 RIVERSIDE DRIVE  
**Owner:** PARADIS, & QUINTAL FAMILY TRUS  
**Waterfront Value:** \$ 14,300

**Condition:** 15  
**Notes:** 125'/SUNCOOK RVR



**Map Lot Sub:** 000104 000014 000000  
**Location:** 8 RIVERSIDE DRIVE  
**Owner:** MARQUIS, STEVE J  
**Waterfront Value:** \$ 14,300

**Condition:** 15  
**Notes:** 83'/SUNCOOK RIVER





**Map Lot Sub:** 000104 000017 000000  
**Location:** 12 RIVERSIDE DRIVE  
**Owner:** RUSSELL, EUGENE  
**Waterfront Value:** \$ 14,300

**Condition:** 15  
**Notes:** 105'/SUNCOOK RIVER



**Map Lot Sub:** 000104 000023 000000  
**Location:** 24 RIVERSIDE DRIVE  
**Owner:** HOWE, BRENDA  
**Waterfront Value:** \$ 14,300

**Condition:** 15  
**Notes:** 87'/SUNCOOK RIVER



**Map Lot Sub:** 000104 000024 000000  
**Location:** 26 RIVERSIDE DRIVE  
**Owner:** SIFF, S. DAVID, TRUSTEE  
**Waterfront Value:** \$ 14,300

**Condition:** 15  
**Notes:** 94'/SUNCOOK RIVER



**Map Lot Sub:** 000409 000002 000000  
**Location:** 50 CLEMENT ROAD  
**Owner:** JACKSON, DAVID  
**Waterfront Value:** \$ 14,300

**Condition:** 15  
**Notes:** 422'/SUNCOOK/XS WF





**Map Lot Sub:** 000409 000016 000111  
**Location:** JASPER DRIVE  
**Owner:** ALLENTOWN, TOWN OF  
**Waterfront Value:** \$ 14,300

**Condition:** 15  
**Notes:** SUNCOOK RIVER WF



**Map Lot Sub:** 000115 000003 000000  
**Location:** FERRY STREET  
**Owner:** FERRY STREET TRUST, THE  
**Waterfront Value:** \$ 23,800

**Condition:** 25  
**Notes:** XCS WF

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	05/19/16	3515/1480	Q V	\$130,000
<b>Current Assessment:</b>				\$133,200



**Map Lot Sub:** 000109 000008 000000  
**Location:** 60 SCHOOL STREET  
**Owner:** DAGESSE, DANIEL  
**Waterfront Value:** \$ 28,500

**Condition:** 30  
**Notes:** WEEDS/MARSH WF



**Map Lot Sub:** 000109 000009 000000  
**Location:** 64 SCHOOL STREET  
**Owner:** GOULD, DARYL  
**Waterfront Value:** \$ 28,500

**Condition:** 30  
**Notes:** WEEDS/MARSH WF



**Map Lot Sub:** 000109 000005 000000  
**Location:** 50 SCHOOL STREET  
**Owner:** CHEVRETTE FAMILY 2011 TRUST  
**Waterfront Value:** \$ 33,300

**Condition:** 35  
**Notes:** WF



**Map Lot Sub:** 000109 000006 000000  
**Location:** 54 SCHOOL STREET  
**Owner:** PLOURDE, WILLIAM  
**Waterfront Value:** \$ 33,300

**Condition:** 35  
**Notes:** WF



**Map Lot Sub:** 000109 000007 000000  
**Location:** 58 SCHOOL STREET  
**Owner:** CHEBOOK, WILLIAM R  
**Waterfront Value:** \$ 33,300

**Condition:** 35  
**Notes:** IRIS POND WF

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	02/28/17	3548/429	Q I	\$188,000
<b>Current Assessment:</b>				\$187,600



## **B. VIEWS**

Views, by their nature are subjective. However, isn't buying and selling of real estate also subjective? Is it not all based on the likes and dislikes of the market? And, do we not all like and dislike differently?

While there are some subjective measures involved in buying and selling of real estate, a large portion of the purchase price is based on likes and dislikes and the emotion of the buyer and seller.

Like land and building values, the contributory value of a view is extracted from the actual sales data. If you review Section 7, you can see how these values are developed, when sales data is available. However, it is a known fact and part of historical sales data, that views can and do contribute to the total market value. The lack of sales data in any particular neighborhood of properties with views does not mean views have no contributing value but rather that the need for the use of historic data, experience and common sense must prevail.

Once various views are analyzed and the market contributory value extracted, the assessor can then apply that value whenever the same view occurs, similar to land and building values. That part is easy. It becomes more difficult when more or less substantial views or total different views are found in the town than were found in the sales data. When this occurs, the assessor, using all the sales data available, must then give an opinion of the value of the view. To assist in that process, the views are further defined by their width, depth, distance and subject matter as outlined in Section 1. D. Here experience and common sense play a large part in this process.

There are only 5 properties noted with any appreciable views in town. The following depicts the view properties with pictures associated.



## Allenstown View Report

Sorted By View Value



**Map Lot Sub:** 000110 000009 000000

**Location:** 18 BARTLETT STREET

**Owner:** STEWART, DAVID S.

**View Value:** \$ 10,000

**Subject:** STREAMS/RIVERS

**Width:** WIDE

**Depth:** FULL

**Distance:** NEAR OR CLOSE

**Condition:** 80

**Notes:** TREES OBST

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	07/22/16	3523/1909	Q I	\$240,000
<b>Current Assessment:</b>				\$237,300



**Map Lot Sub:** 000401 000004 000000

**Location:** 213 WING ROAD

**Owner:** BEAUCHER, DAVID W

**View Value:** \$ 10,000

**Subject:** MOUNTAINS

**Width:** AVERAGE

**Depth:** TOP 25

**Distance:** DISTANT

**Condition:** 100

**Notes:**





## **C. BUILDING GRADING**

**B5 – Bare Minimum House** – Minimum camp. Typically no interior finish, foundation, central heat, plumbing or electric service.

**B4 – Below Minimum House** – Basic camp style construction, typically no interior finish, may lack central heat. May lack plumbing and/or electric service. Typically no foundation.

**B3 - Minimum House** – Average camp style construction. No specific style and having minimal interior and/or exterior finish and features. May not have enclosed foundation and may lack water, sewer or electric.

**B2 - Basic Weather Tight House** - Very plain shelter with few doors or windows, low grade design interior and exterior. Typically without an enclosed foundation.

**B1 - Below Average House** - Basic box, minimal to no fenestration, little to no design, low quality materials and windows may consist of a mix of average grade material and low grade design, or may be an average house without an enclosed foundation.

**A0 - Average House** - Basic box, reasonable number of windows, may be double hung single pane with or without storm windows or double pane windows, no extras, plain interior and exterior.

**A1 - Above Average House** - Typically more than a box with some design features, roof overhang, and upgraded windows or not, may have some angles or roof cuts, appealing layout of windows and initial appeal somewhat better than average. Generally above average materials for trim and floor finish.

**A2 - Good Quality House** - Generally of good to high quality materials or a mix of average and high, has good exterior trim design normally with roof overhang, some designer roof cover and/or trim accents, not plain, windows are typically casement or thermopane, entrance may be elaborate, roof may have multiple angles.

**A3 - Very Good Quality House** - All of A2 above, but also custom work on trim, kitchen & baths, recessed lighting, high quality floor cover, exterior high quality and design, exterior and interior trim of good quality and design, may have features like window “eyebrows” and a splash board around the lower exterior walls. May have some custom windows and cathedral areas typically with good lighting.

**A4 - Excellent Quality House** - All of the above, but with greater fenestration and attention to detail, custom trim, custom kitchen and/or baths. Multiple high quality floor cover, excellent design and curb appeal. Generally multi floor with angles and/or roof cuts. Generally high quality usually includes built-ins cabinets, bookcases and shelving.

**A5 - Excellent + Quality House** - All of the features of an A4 (Excellent) house, but with some additional custom details and design features. Typically older homes of high quality, center chimney, detailed cove molding, excellent roof overhang on four sides with custom design and molding, wide or detailed corner boards and window trim, generally multi-story with good fenestration having great curb presentation.

**Grades Above A5** - Generally have all the features of the A5 grade, including some or all of the following: multi-story, angles, roof cuts, recessed lighting inside and out, built-ins, great curb presentation and marketability, features and appeal that in the marketplace make this building somewhat more desirable than the A5 grade building in stages up to luxurious which may contain all of the features above with a progressively higher degree of quality and design found in town.

### **Manufactured Homes**

B3 – Generally 8' wide or less 2x4 or 2x3 construction.

B2 – Generally 10' wide, 2x4 or 2x3 construction.

B1 – Generally 12' wide, 2x4 construction.

A0 – Generally 14' wide with gable roof, could be 2x4 or 2x6 construction.

A1 – Generally 14' wide with added ornamentation or detail or 2x6 construction.

A2 – Generally 16' wide with 2x6 construction.

This is merely a guideline and a homes' quality could be adjusted up or down for the presence (or lack of) the following: upgraded windows, gable or pitched roof, foundation or basement.

The following pictures samples will help, as words do not always express or capture the essence of the building as much as pictures do. The above text is meant as a guideline and not meant, nor would it be possible to describe or include every possible situation.



**B4 -- AVG-40 (000409 000001 000000)**



**B3 -- AVG-30 (000102 000005 000000)**



**B2 -- AVG-20 (000109 000092 000000)**



**B2 -- AVG-20 (000408 000012 000000)**



**B2 -- AVG-20 (000410 000008 000000)**



**B1 -- AVG-10 (000409 000042 000000)**





**B1 -- AVG-10 (000407 000017 000000)**



**B1 -- AVG-10 (000107 000004 000000)**



**B1 -- AVG-10 (000104 000023 000000)**



**A0 -- AVG (000105 000022 000000)**



**A0 -- AVG (000103 000015 000000)**



**A0 -- AVG (000101 000013 000000)**





A0 -- AVG (000101 000014 000000)



A0 -- AVG (000105 000075 000000)



A1 -- AVG+10 (000106 000034 000000)



A1 -- AVG+10 (000108 000043 000000)



A1 -- AVG+10 (000110 000009 000000)



A1 -- AVG+10 (000104 000014 000000)





A1 -- AVG+10 (000105 000048 000000)



A1 -- AVG+10 (000105 000015 000000)



A1 -- AVG+10 (000402 000056 000000)



A1 -- AVG+10 (000402 000079 000000)



A2 -- AVG+20 (000402 000148 000000)



A2 -- AVG+20 (000402 000152 000003)





A2 -- AVG+20 (000408 000002 000000)



A2 -- AVG+20 (000402 000045 000000)



A2 -- AVG+20 (000402 000048 000000)



A2 -- AVG+20 (000402 000174 000000)



A2 -- AVG+20 (000109 000042 000001)



A3 -- AVG+30 (000112 000213 000000)





A3 -- AVG+30 (000113 000038 000000)



A3 -- AVG+30 (000409 000018 000000)



A4 -- EXC (000402 000172 000000)



A4 -- EXC (000401 000004 000000)



A4 -- EXC (000111 000018 000000)

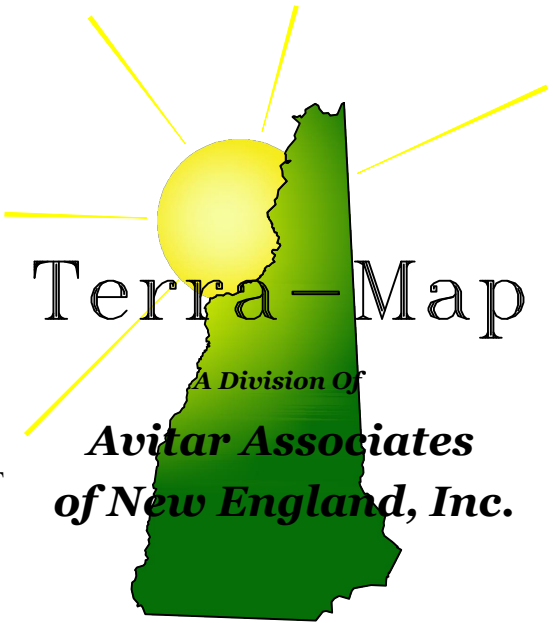
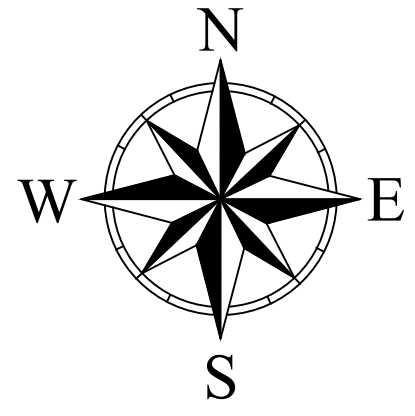
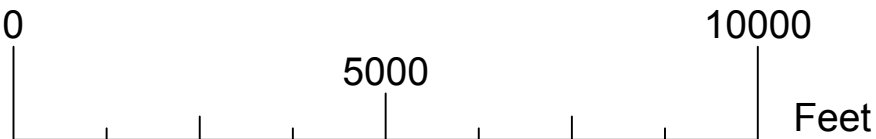


Town Of  
**ALLENSTOWN**  
Merrimack County  
New Hampshire

A NEIGHBORHOOD  
AND  
SALES MAP  
2017

**LEGEND**

AVERAGE -40%	
AVERAGE -30%	
AVERAGE -20%	
AVERAGE -10%	
AVERAGE	
AVERAGE +10%	
AVERAGE +20%	
AVERAGE +30%	
AVERAGE +40%	
BACKLAND	



Map information was taken from GRANIT  
with some info added by Terra-Map.  
Sale information was acquired from  
Avitar.

